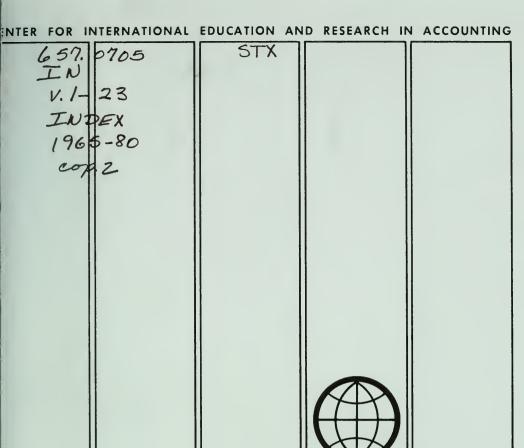
07/10/07 IN v.1-23 index cop.2

Digitized by the Internet Archive in 2011 with funding from University of Illinois Urbana-Champaign



INDEX TO VOLUMES 1 TO 23, 1965 TO 1980

# THE INTERNATIONAL JOURNAL OF ACCOUNTING

**EDUCATION AND RESEARCH** 

UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN



IN V. 1-23 index Cor.2

## THE INTERNATIONAL JOURNAL OF ACCOUNTING

**EDUCATION AND RESEARCH** 

Index to Volumes 1 to 23, 1965 to 1980

CENTER FOR INTERNATIONAL EDUCATION AND RESEARCH IN ACCOUNTING
UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN

The twenty-three volumes of *The International Journal of Accounting* are available at a special price of \$395.00. An order form is printed on page 65.

### International Accounting—Decades of Change

In 1964, the first issue of *The International Journal of Accounting Education and Research* was published. With the publication of Volume 23, Number 2, the *Journal* concluded an important stage in its evolution, In its attempt to focus more effectively on the challenges and changes in international accounting during that time, the *Journal* expanded its editorial policy and review structure and engaged Springer-Verlag, London, to serve as the publisher of a redesigned *Journal* with the shortened title of *The International Journal of Accounting*.

Twenty-three years after the initial issue seems an appropriate time to review the nature and scope of articles published in the Journal and to provide interested readers with an index of the forty-six issues of the Journal during that time. We hope that this index, which classifies each article published in the Journal according to both a subject and author index will be useful to those interested in the development of international accounting during this period.

The Journal also changed in a number of ways during its first twenty-three years of publication. The initial issues contained the edited papers presented at the first International Conference on Accounting Education held in 1962 in Urbana. In later years, papers from various seminars on international accounting sponsored by the Center for International Education and Research in Accounting were published in individual monographs. The Journal published selected individual manuscripts submitted to it. An examination of the index with an awareness of the time of publication provides, I believe, a very informative view of the changes in the nature of concerns that have occupied the attention of international accountants during the past two decades. This period has seen the establishment of the International Federation of Accountants and the International Accounting Standards Committee and the continuing efforts of national and regional accounting groups to articulate accounting standards. Both the education and practice of accountants have been the focus of articles included in the Journal.

During my years as editor of the Journal, I have benefitted from the assistance of very capable colleagues. I particularly want to recognize JaNoel Lowe, who has served as associate editor of the Journal for eleven years. Fonda Bowden provided much of the organizational ability to assist in making the initial contact between the Journal and readers and authors. Poh-Lin Lim and Yong Sam Kim also contributed importantly in the preparation of this index.

We hope that this index of the *Journal* will serve you as an useful reference source for the area of international accounting.

V.K. ZIMMERMAN EDITOR

University of Illinois Urbana, Illinois

## Subject Index

**ACCOUNTING THEORY** 

Some Simpler Methods of Accounting for the Effects of Changing Prices	Agrawal, Surendra P. and Kenneth Rosenzweig	Vol. 19, No. 1 pp. 157–71
The Real Objective of the International Accounting Standards Committee	Aitken, Michael J. and Trevor D. Wise	Vol. 20, No. 1 pp. 171–77
Two Decades of Change in Foreign Subsidiary Accounting and United States Consolidation Practices	Ameiss, Albert P.	Vol. 7, No. 2 pp. 1–22
Reliability and Validity of Accounting Data	Balke, Thomas E. and James E. Sorensen	Vol. 10, No. 2 pp. 37–46
Accounting Yesterday, Today, and Tomorrow	Barr, Andrew	Vol. 8, No. 1 pp. 1–5
The International Flow of Accounting Thought	Bedford, Norton M.	Vol. 1, No. 2 pp. 1–7
A Comparative Analysis of Recent Pronouncements on Accounting for Changing Prices	Bloom, Robert and Araya Debessay	Vol. 20, No. 2 pp. 119–38
An Appraisal of the Conceptual Issues on Backlog Depreciation and a Comparative Analysis of International Accounting Practices		Vol. 21, No. 1 pp. 107–21
The Controversial Development of the Deprival Value Concept		Vol. 22, No. 1 pp. 159–72

Accounting as an Artifact: A Methodological Design on Dimensions of Accounting	Boussard, Daniel	Vol. 16, No. 2 pp. 125–47
Inflation Gains and Losses from Holding Monetary Assets and Liabilities 1918 to 1936: A Study of the Development of Accounting Thought in the United States	Buckmaster, Dale	Vol. 17, No. 2 pp. 1–22
Is Historical Cost Accounting Possible during Hyperinflation?	Callen, Jeffrey L. and Joshua Livnat	Vol. 19, No. 2 pp. 73–81
The Problems of Consolidation of Accounts of a Multinational Enterprise: Shell Group of Companies—Shell Transport and Trading Company, Limited, United Kingdom	Castle, Eric F.	Vol. 16, No. 1 pp. 209–19
The Functional Utility of Resale Price Accounting	Chambers, R. J.	Vol. 21, No. 1 pp. 53–70
The Pattern of the Theoretical Basis of IAS: Accounting Theory Models at the International Level	Chan, Anthony Moung-Yin	Vol. 22, No. 1 pp. 101–17
Accounting and Society: A Behavioral View	Chastain, Clark E.	Vol. 8, No.2 pp. 1–20
Should Accounting Data Be Single- Valued Measurements?	Chen, Kung H. and Edward L. Summers	Vol. 12, No.2 pp. 109–25
An Appeal for Unity in Establishing Financial Accounting Standards	Chetkovich, Michael N.	Vol. 8, No. 1 pp. 99–107
Price-Level Adjustments and Foreign Currency Translations: Are They Compatible?	Choi, Frederick D. S.	Vol. 11, No. 1 pp. 121–43
National Variations in Accounting Principles and Practices	Clapp, Charles L.	Vol. 3, No. 1 pp. 29-42
An Evaluation of Accounting Alternatives for Foreign Currency Transactions	Copeland, Ronald M. and Robert W. Ingram	Vol. 13, No. 2 pp. 15–26
A Probabilistic Income Determination Theory	Dau, Khalifa	Vol. 14, No. 1 pp. 39–56
A Case for Special Drawing Rights as a Unit of Account	Dheeriya, Prakash L.	Vol. 21, No. 1 pp. 71–87
Acquisition Cost versus Revaluation: A Historical Perspective	Elvik, Kenneth O.	Vol. 9, No. 2 pp. 155–67
The Unity of Accountancy in an International Context	Enthoven, Adolf J.	Vol. 9, No. 1 pp. 113–33
SFAS No. 8: Conforming, Coping, Complaining, and Correcting	Evans, Thomas G. and William R. Folks, Jr.	Vol. 15, No. 1 pp. 33–43
Multinational Accounting: A Technical Note	Fekrat, M. Ali	Vol. 15, No. 1 pp. 95–103
The Effort and Authority of the AICPA in the Development of "Generally Accepted Accounting Principles"	Felt, Howard M.	Vol. 3, No. 2 pp. 11–27

Capitalism and the Development of	Frishkoff, Paul	Vol. 5, No. 2
Bookkeeping: A Reconsideration		pp. 29-37
Toward a General Theory of Accounting	Gambling, Trevor E.	Vol. 7, No. l pp. 1–3
Perspective Estimation and Verifiability	Gonedes, Nicholas J.	Vol. 4, No. 2 pp. 63–73
Notes on the Development and Problems of Soviet Uniform Accounting	Gorelik, George	Vol. 9, No. 1 pp. 135–48
On the Nature of Information		Vol. 10, No. 2
SFAS No. 52: Progress or Problem?	Gray, Dahli	pp. 109–25 Vol. 20, No. 1 pp. 109–19
Normative Accounting Theory and the Theory of Decision	Hakansson, Nils H.	Vol. 4, No. 2 pp. 33–47
An Application and Evaluation of Selected Alternative Accounting Income Models	Hanna, John	Vol. 8, No. I pp. 135–67
Supplemented Multi-Purpose Accounting	Heinen, Edmund	Vol. 14, No. l pp. 1–5
Disclosure-Insights into Requirements in the United Kingdom	Hendriksen, Eldon S.	Vol. 4, No. 2 pp. 21-32
European National Uniform Charts of Accounts	Käfer, Karl	Vol. 1, No. 1 pp. 67–83
Notes on the Evolution of the Statement of Sources and Applications of Funds	and Vernon K. Zimmerman	Vol. 2, No. 2 pp. 89–21
Structure of Accounting for Changing Money Values	Katano, Ichiro	Vol. 2, No. 2 pp. 21–36
A Proposal for a General Concept of Cost	Kosiol, Erich E.	Vol. 3, No. 1 pp. 1–19
Accounting Models as Bases of Managerial Decisions		Vol. 5, No. 1 pp. 47–59
An Axiomatic Approach to the Pagatoric Theory of Financial Income Determination		Vol. 5, No. 2 pp. 1–28
Price Changes, Money Value, and Profit Distribution within the Framework of Financial Accounting		Vol. 2, No. 1 pp. 1–24
The Concept of a Business Asset	Krasensky, Hans	Vol. 2, No. 2 pp. 47–58
New Landmarks for Accountancy	Krieg, Emile	Vol. 4, No. 2 pp. 93–111
The Changing Nature of International Accounting Courses	Kubin, Konrad W.	Vol. 9, No. l pp. 99–111
Information Content of Accounting Numbers: Evidence on Tokyo Stock Exchange Firms	Kubota, Keiichi	Vol. 15, No. 2 pp. 61–76
The Implications of Transborder Data- Flow Development for the Accounting Profession	Linowes, David F.	Vol. 17, No. 1 pp. 33–41

The Continuing Importance of Basic Concepts	Littleton, A. C.	Vol. 1, No. 1 pp. 55–65
The Significance of Interrelated Concepts in Accounting	<del></del>	Vol. 2, No. 1 pp. 25–34
Current Cost or Current Purchasing Power Accounting An Internationally Based Assessment of FASB Statement No. 33 on Financial Reporting and Changing Prices	Macharzina, Klaus and Adolf G. Coenenberg	Vol. 16, No. 2 pp. 149–62
The Predictive Ability of Financial Ratios Using Alternative Translation Methods for Foreign-Currency Financial Statements: A Simulation Study	Mensah, Yaw M. and Louis F. Biagioni	Vol. 16, No. 1 pp. 221–45
FASB No. 8: Some Implications for MNCs	Messier, Jr., William F.	Vol. 14, No. 2 pp. 101–19
Accounting Principles Generally Accepted in the United States Versus Those Generally Accepted Elsewhere	Mueller, Gerhard G.	Vol. 3, No. 2 pp. 91–103
On Monetary-Sacrifice-Based Depreciation	Nakano, Isao	Vol. 13, No. 2 pp. 41–55
Generally Accepted Auditing Principles in Germany	Niehus, Rudolph J.	Vol. 4, No. 2 pp. 113–24
Contrasting Income Treatment of Monetary Items in Recent Accounting Standards in New Zealand, the United Kingdom, and the United States	Pendrill, David	Vol. 20, No. 2 pp. 139–54
Accounting for Overseas Currencies	Piper, Andrew G.	Vol. 12, No. 1 pp. 63-90
A Note on Translation for Interim Accounts		Vol. 15, No. 1 pp. 45–52
Accounting for Forward Exchange Contracts	Polimeni, Ralph S.	Vol. 13, No. 1 pp. 159–68
The Price-Level Adjustment and Accounting Realism: A Case Study of a New Zealand Company	Popoff, Boris	Vol. 6, No. 2 pp. 15–35
Some Conceptualizing on the True and Fair View		Vol. 19, No. 1 pp. 43–54
Accounting Theory and History—Lessons to Be Learned	Pound, G. D. and B. M. Pollard	Vol. 16, No. 2 pp. 99–23
On the Subject of Methodology and Models for International Accountancy	Previts, Gary John	Vol. 10, No. 2 pp. 1–12
Accounting for Foreign Branches and Subsidiaries	Rosenfield, Paul	Vol. 7, No. 2 pp. 35–44
Attitude Measurement and Instrumentation in International Accounting Research	Schweikart, James A.	Vol. 22, No. 2 pp. 131–41
A Business Economics Foundation for Accounting: The Dutch Experience	Scott, George M.	Vol. 5, No. 2 pp. 117–31

Executory Contracts in Agency Theory	Sinason, David H.	Vol. 23, No. 2 pp. 137–43
Combining LIFO and FIFO	Skinner, R. C.	Vol. 10, No. 2 pp. 127–34
The Role of Conservatism in Determining the Accounting Lives of Fixed Assets		Vol. 23, No. 2 pp. 1–8
The Modern Systems Approach, General System Theory, and Accounting Theory Development in the Age of Synthesis	Smith, Charles H.	Vol. 6, No. 2 pp. 59–73
The Behavioral Science Milieu of Accounting	Sorensen, James E. and John J. Willingham	Vol. 7, No. 1 pp. 49–63
Accounting and Economic Aspects of SFAS No. 8	Stanley, Marjorie T. and Stanley B. Block	Vol. 14, No. 2 pp. 135–55
A Classification Schema of Methods for Reporting Effects of Resource Price Changes (with Technical Appendix )	Summers, Edward L. and James W. Deskins	Vol. 6, No. 1 pp. 101–20
A Sociological Perspective on Accounting Innovation	Tritschler, Charles A.	Vol. 5, No. 2 pp. 39-67
The Continuity Postulate in the Dutch Theory of Business Income	Van Seventer, A.	Vol. 4, No. 2 pp. 1–9
An Unsettled Problem in the Theory of Replacing Durable Assets: The Wemelsfelder-Traas Controversy		Vol. 9, No. 2 pp. 45–81
Replacement Value Theory in Modern Dutch Accounting		Vol. 11, No. 1 pp. 67–94
Progress in the Pursuit of Principles	Vatter, William J.	Vol. 5, No. 1 pp. 1–15
Two Views of Current-Exit Values: Addition and Additivity	Vickery, Don W.	Vol. 11, No. 2 pp. 51–57
A Philosophical Perspective on the Development of International Accounting Standards	Violet, William J.	Vol. 19, No. 1 pp. 1–3
A Reexamination of the Going Concern Postulate	Yu, S.C.	Vol. 6, No. 2 pp. 37–58
The Several Modes of Normative Accounting Thought: A Critical Examination		Vol. 9, No. 2 pp. 83–104
Income Determination Theory: Some Mathematical and Graphical Approaches	Weber, Charles	Vol. 2, No. l pp. 35-47
NATIONAL ACCOUNTING PRACTICE	S	
Ratio Scales, Foreign Exchange Rates, and the Problem of Foreign Currency Translation: An Analytical- Empirical Perspective	Abdel-Magid, Moustafa F. and Joseph K. Cheung	Vol. 22, No. 1 pp. 33–49

The Impact of Environment on Accounting Practices: Germany in the Thirties	Abel, Rein	Vol. 7, No. l pp. 29–47
Industry Segment Identification and Social Responsibility Information Disclosure in Selected Canadian Companies	Ahmed, Sadrudin A. and Daniel Zéghal	Vol. 22, No. 2 pp. 153–67
Dispelling Arguments against International Accounting Standards	Aitken, Michael J. and M. A. Islam	Vol. 19, No. 2 pp. 35–46
Regulation of Financial Accounting: An International Perspective	Al Hashim, Dhia D.	Vol. 16, No. 1 pp. 47–62
Standardization in Accounting Practices: A Comparative International Study	Alnajjar, Fouad	Vol. 21, No. 2 pp. 161–76
Implementing the New Foreign Currency Rules in Canada and the United States: A Challenge to Professional Judgment	Amernic, J. H. and J. B. Galvin	Vol. 19, No. 2 pp. 165–80
A Study of the Relationship between Three Business Flows: Some Evidence from Singapore	Andrew, Brian, Lloyd Austin, and Andrew Chew	Vol. 23, No. 2 pp. 57–70
The Need for International Accountancy	Baccouche, Mustapha	Vol. 5, No. 1 pp 97–99
Accounting in Russia: The European Connection	Bailey, Derek T.	Vol. 18, No. 1 pp. 1–36
The Development of Accounting in Libya	Bait-El-Mal, Mohamed M., Charles H. Smith, and Martin E. Taylor	Vol. 8, No. 2 pp. 83–101
Disclosure of Material Information: A Cross-National Comparison	Baker, H. Kent, Robert H. Chenhall, John A. Haslem, and Roger H. Juchau	Vol. 13, No. 1 pp. 1–8
The Extent of Disclosure in Annual Reports of Large Companies in Seven Countries	Barrett, M. Edgar	Vol. 12, No. 2 pp. 1–25
An International Implication for Accounting	Beazley Jr., Garnett F.	Vol. 3, No. 2 pp. 1–10
American and Canadian Accounting Standard Setting: A Comparative Analysis	Bloom, Robert	Vol. 19, No. 2 pp. 47–57
International Accounting—A Challenge for Ingenuity	Bowles, C. C.	Vol. 4, No. 1 pp. 83–97
The Egyptian Accounting System: A Case Study in Western Influence	Briston, Richard J. and Ahmed A. El- Ashker	Vol. 19, No. 2 pp. 129–55
The Relationship between Firm Attributes and Early Adoption of the Foreign Currency Translation Standard, SFAS No. 52: An Empirical Investigation	Brown, Betty	Vol. 21, No. I pp. 1–9

The Harmonization of Accounting Principles in the Member Countries	Burnett, R. Andrew	Vol. 11, No. 1 pp. 23–30
of the European Economic Community		••
The Accounting Environment and Some Recent Developments in Turkey	Bursal, Nashui I.	Vol. 19, No. 2 pp. 93–127
International Accounting Standards: The Case of European Oil Companies	Chang, Lucia S. and Kenneth S. Most	Vol. 12, No. 1 pp. 27–43
Accounting in Nationalist China	Cheng, Philip C.	Vol. 6, No. 2 pp. 75–88
The Statement of Changes in Financial Position: An Empirical Investigation of Canadian and U.S. Users in Nonpublic Companies	Chesley, G. R. and J. H. Scheiner	Vol. 17, No. 2 pp. 49–58
The International Federation of Accountants: Its Organization and Goals	Chetkovich, Michael N.	Vol. 15, No. 1 pp. 13–20
ASEAN Federation of Accountants: A New International Accounting Force	Choi, Frederick D. S.	Vol. 15, No. l pp. 53–75
Primary-Secondary Reporting: A Cross-Cultural Analysis		Vol. 16, No. l pp. 83–04
Financial Accounting Standards: A Multinational Synthesis and Policy Framework	Vinod B. Bavishi	Vol. 18, No. l pp. 159–83
Some Distinctive Aspects of Accounting in the USSR	Chumachenko, Nikolai and Norton M. Bedford	Vol. 4, No. l pp. 29–40
United Kingdom Developments in Interperiod Tax Allocation	Comiskey, Eugene E. and Roger E. V. Groves	Vol. 16, No. 2 pp. 1–9
The International Accounting Standards Committee: Current and Future Developments	Cummings, Joseph P.	Vol. 11, No. l pp. 31–37
A Classification of International Financial Accounting Practices	Da Costa, Richard C., Jacques C. Bourgeois, and William M. Lawson	Vol. 13, No. 2 pp. 73–85
A Review of the Objectives of Foreign Currency Translation	Demirag, Istemi S.	Vol. 22, No. 2 pp. 69–85
Evidence of International Harmonization of Financial Reporting	Doupnik, Timothy S.	Vol. 23, No. l pp. 47–67
Earnings Per Share: A Canada–United States Comparison	Drury, D. H.	Vol. 13, No. l pp. 29–51
The Sensitivity of Earnings Per Share to Different Foreign Currency Translation Methods	Duangploy, Orapin	Vol. 14, No. 2 pp. 121–34
SFAS No. 52 and the Statement of Changes in Financial Position: A Survey and Proposal for Change	Eugene L. Zieha, and Dahli Gray	Vol. 22, No. 2 pp. 25–40

Objectives of Financial Statements and Inflation Accounting: A Comparison of Recent British and American Proposals	Edwards, James Don and John B. Barrack	Vol. 11, No. 2 pp. 11-32
The Managerial Role of Governmental Accounting in Economic Development	Elliott, Edward L.	Vol. 4, No. 1 pp. 129–36
Accounting Developments in the People's Republic of China: A Commentary	Farag, Shawki M.	Vol. 23, No. 2 pp. 145–49
Some Evidence on the Determinants of Profit Forecast Accuracy in the United Kingdom	Ferris, Kenneth R. and David C. Hayes	Vol. 12, No. 2 pp. 27–36
International Accounting in an Inflationary Economy	Fieldcamp, Dale	Vol. 4, No. l pp. 155–64
International Harmonization of Accounting and Reporting	Fitzgerald, Richard D.	Vol. 17, No. 1 pp. 21–32
Accounting in Developing Countries Before and After Social Crisis: The Case of Iran	Foroughi, Tahirih Khodadoust	Vol. 17, No. 1 pp. 181–223
Setting Accounting Standards for Malta	Francalanza, Charles A.	Vol. 23, No. 2 pp. 163–78
The Valuation of Noncurrent Foreign Currency Monetary Claims	Fredrikson, E. Bruce	Vol. 9, No. 1 pp. 149–58
The Evolution of Financial Reporting in Japan	Fujita, Yukio	Vol. 2, No. 1 pp. 49–75
The Usefulness of Different Accounting Disclosure Regulations: A German Experience	Gebhardt, Guenther	Vol. 18, No. 2 pp. 109–31
Accounting for Construction Companies, Inflation, and Market Efficiency: Analysis of an Israeli Case	Givoly, Dan and Josef Lakonishok	Vol. 17, No. 2 pp. 121–49
The Equity Method of Accounting for Investment in Common Stock: The New Zealand Experience	Gniewosz, G.	Vol. 15, No. 2 pp. 115–28
A Global Perspective to Financial Reporting	Golub, Steven J.	Vol. 18, No. 1 pp. 37–44
International Financial Statement Translation: The Problem of Real and Monetary Disturbances	Gray, H. Peter and Paul J. Miranti	Vol. 23, No. 2 pp. 19–31
Translated Financial Statements Can Be Meaningful	Hall, Thomas W. and H. Jim Snavely	Vol. 20, No. 1 pp. 153–70
The Impact of foreign Currency Translations on the New FASB Statement of Cash Flows	Hamer, John and Linda Kistler	Vol. 23, No. 1 pp. 129–44
Problems in the Development of Worldwide Accounting Standards	Hauworth II, William P.	Vol. 9, No. 1 pp. 23–34
A Comparison of Various International Proposals on Inflation Accounting: A Practitioner's View	<del></del>	Vol. 16, No. 1 pp. 63–82

The International Accounting Standards Committee—Recent Developments and Current Problems	Hayes, Donald J.	Vol. 16, No. 1 pp. 1–10
Accounting for Joint Ventures with the Soviet Bloc and China	Hoyt, Ronald E. and Lawrence D. Maples	Vol. 16, No. l pp. 105–24
Recent Business and Accounting Developments in China	Hsu, Tsun Tsien	Vol. 17, No. 1 pp. 157–60
Translation Problems of International Accounting Standards	Hussein, Mohamed Elmutassim	Vol. 17, No. 1 pp. 147–55
Accounting Principles and Contemporary Legal Thought in Japan	Iino, Toshio	Vol. 2, No. 2 pp. 65–87
The Unit of Account in Consolidated Financial Statements of Multinational Enterprises	Jacobi, Michael H.	Vol. 15, No. 2 pp. 17–34
Some Aspects of Finnish Financial Reporting Practices	Jägerhorn, Reginald	Vol. 6, No. l pp. 15–23
A Review of the Accounting Profession in India	Jaggi, Bikki L.	Vol. 6, No. 1 pp. 35–51
An Analysis of Corporate Social Reporting in Germany		Vol. 15, No. 2 pp. 35–45
Problems of Uniform Accounting Principles in Poland	Jaruga, Alicja A.	Vol. 8, No. l pp. 25–41
Recent Developments in Polish Accounting: An International Transaction Emphasis	<del></del>	Vol. 10, No. 1 pp. 1–8
Some Developments of the Auditing Profession in Poland		Vol. 12, No. 1 pp. 101–9
An Appraisal of the Swedish System of Investment Reserves	Johansson, Sven-Erik	Vol. 1, No. l pp. 85–92
Deferred Income Tax Accounting: Opinions of Canadian Accountants	Kantor, Jeffrey and Michael Grosh	Vol. 23, No. 1 pp. 83–93
The Development of the Securities Exchange in Thailand	Kaocharern, Sukri	Vol. 12, No. 1 pp. 19–26
Recent Problems of the Financial Accounting System in Japan	Katsuyama, Susumu	Vol. 12, No. 1 pp. 121–31
On Developing International Accounting Meanings	Kohler, Eric L.	Vol. 1, No. 1 pp. 35–40
The Economic Accounting System of State Enterprises in Mainland China	Kwang, Ching-Wen	Vol. 1, No. 2 pp. 61–99
Some Accounting and Philosophical Aspects of the Third Korean Property Revaluation Law	Lee, Samuel S.O.	Vol. 3, No. 2 pp. 117–23
Development of Belgian Accounting Standards within the European Economic Community Framework	Lefebvre, Chris J. L.	Vol. 17, No. 1 pp. 103–32
The Formulation of Accounting Standards and Rules: A Comparison of Efforts in Israel and the United	Lev, Baruch	Vol. 11, No. 2 pp. 121–31

States

The Impact of International Standards and Other Developments on the German Accounting Profession	Lück, Wolfgang	Vol. 18, No. 1 pp. 45-56
Published Interim Reports in the United Kingdom	Maingot, Michael	Vol. 18, No. 2 pp. 133-49
A Comparison of Preparation for the Accounting Profession among New Zealand, the United Kingdom, and the United States	Markell, William	Vol. 15, No. 2 pp. 101–14
An Overview of Rumanian Accounting	McClure, Malcolm M.	Vol. 19, No. 1 pp. 131–56
International Accounting Standards and the EEC Harmonization Program: A Conflict of Disparate Objectives	McComb, Desmond	Vol. 17, No. 2 pp. 35–48
The International Harmonization of Accounting: A Cultural Dimension		Vol. 14, No. 2 pp. 1–6
The International Accounting Standards Committee: A Performance Evaluation	McKinnon, S. M. and Paul Janell	Vol. 19, No. 2 pp. 19–34
The Multiple Earnings Announcements of Non-U.S. Multinational Enterprises— Implications of Observed Patterns	Meek, Gary	Vol. 19, No. 1 pp. 115–30
Interim Earnings Announcements in the United States by Non-U.S. Multinational Corporations- Responses by the U.S. Securities Market		Vol. 20, No. 2 pp. 1–8
Cash-Flow Reporting: A Step toward International Harmonization	Mielke, David E. and Don E. Giacomino	Vol. 22, No. 2 pp. 143–51
The Accounting Profession in Mexico—And Why	Mora, Jr., Ricardo E.	Vol. 8, No. 1 pp. 17–24
The French Accounting Experiment	Most, Kenneth S.	Vol. 7, No. 1 pp. 15–27
St. Louis to Munich: The Odyssey of the International Congresses of Accountants	Mueller, Gerhard G.	Vol. 15, No. 1 pp. 1–2
Revaluation of Assets in Canada: 1920–36	Murphy, G. J., M. R. Fizzell, and W. D. Lindsay	Vol. 23, No. 2 pp. 33–45
The Harmonization of International Accounting Standards, 1973–1979	Nair, R. D. and Werner G. Frank	Vol. 17, No. 1 pp. 61–77
Foreign Currency Translation: An Evaluation	Nance, Jon R. and Roger A. Roemmich	Vol. 18, No. 2 pp. 29–48
Financial Statement Impact of Foreign Currency Translation Alternatives		Vol. 19, No. 1 pp. 89–13
Implementing a Framework for the International Transfer of Accounting Technology	Needles, Jr., Belverd E.	Vol. 12, No. 1 pp. 45–62

Stock Corporation Law Reform in Germany and the Public Accountant	Niehus, Rudolph J.	Vol. 1, No. 2 pp. 25–41
Harmonization of Accounting within the European Communities: The Fourth Directive on Company Law	Nobes, C. W.	Vol. 15, No. 2 pp. 1–6
The Accounting Profession in Nigeria: An International Perspective	Ogundele, Babatunde	Vol. 5, No. 1 pp. 101–6
Recent Changes in Accounting Standards in Japan	Ohno, Kimiyoshi, Hideo Ichikawa, and Atsuyoshi Kodama	Vol. 11, No. 1 pp. 107–20
The Use of Foreign Financial Statements for Risk Analysis: An Empirical Test (Korea)	Park, Soong	Vol. 20, No. l pp. 1–5
Special Report: A Comparison of the Accounting Professions of Columbia and the United States	Peña, Pablo A.	Vol. 11, No. 2 pp. 143–77
Prospects for International Accounting and Auditing Standards —The Transnationals in Governmental Regulations	Pomeranz, Felix	Vol. 17, No. 1 pp. 7–9
Environmental Factors, Transaction Costs, and External Reporting: A Cross-National Comparison	Pratt, Jamie and Giorgio Behr	Vol. 22, No. 2 pp. 1–24
An Analysis of the Feasibility of Harmonizing Financial Reporting Practices between Member Countries of the EEC and the OECD	Purcell III, Thomas J and James P. Scott	Vol. 21, No. 2 pp. 109–31
The International Dimension of the Financial Accounting Standards Board: Translation and Disclosure of Foreign Operations	Radebaugh, Lee H.	Vol. 10, No. 1 pp. 55–70
Environmental Factors Influencing the Development of Accounting Objectives, Standards, and Practices in Peru		Vol. 11, No. 1 pp. 39–56
Norwegian Standards for Annual Reporting Requirements and Chart of Accounts	Riise, Arne	Vol. 17, No. 2 pp. 103–20
Latin American Accounting—A General Perspective	Rivera, Juan	Vol. 5, No. l pp. 107–8
The Progress of Italian Accounting: Allegro Ma Nontroppo	Rivola-Clay, Anna Maria and Timothy S. Doupnik	Vol. 22, No. 2 pp. 87–102
Additional Fund Allocation Constraints for Common Stock Investments: An Empirical Analysis of Regional Portfolios in the Common Market and the United States	Rushinek, Avi and Sara F. Rushinek	Vol. 21, No. 2 pp. 69–89

Multinational Transfer-Pricing Factors: Tax, Custom Duties, Antitrust Dumping Legislation, Inflation, Interest, Competition, Profit/Dividend, and Financial		Vol. 23, No. 2 pp. 95–11
Reporting Financial and Accounting Aspects in International Business International Dimensions of Accounting	Savoie, Leonard M.	Vol. 9, No. 1 pp. 13–22 Vol. 5, No. 1 pp. 79–84
Comments on "International Accounting in an Inflationary Economy"	Schoenfeld, Hanns- Martin	Vol. 4, No. 1 pp. 165–68
Development and Present State of Cost Theory in Germany Contingency Theory as a Framework for Research in International	Schweikart, James A.	Vol. 8, No. 1 pp. 43–65 Vol. 21, No. 1 pp. 89–98
Accounting Information Systems and Coordination in Multinational	Scott, George M.	Vol. 10, No. 1 pp. 87–05
Enterprises Nationalism and the International Transfer of Accounting Skills	Seidler, Lee J.	Vol. 5, No. 1 pp. 35–45
The International Federation of Accountants: Operating Procedures and Current Progress	Sempier, Robert N.	Vol. 15, No. 1 pp. 21–31
The Emergence of Professional Accounting in Saudi Arabia	Shinawi, Ahmed Kadir and William F. Crum	Vol. 6, No. 2 pp. 103–10
Corporate Social Reporting in India	Singh, D. R. and Jag Mohan Ahuja	Vol. 18, No. 2 pp. 151-69
Characteristics and Implications of Inadequate Disclosure: A Case Study of India	Singhvi, Surendra S.	Vol. 3, No. 2 pp. 29–43
The Slip Accounting System: Traditional Bookkeeping Procedures in Japan	Someya, Kyojiro	Vol. 7, No. 1 pp 99–14
Accounting Responses to Inflation in the European Economic Community	Standish, Peter E. M.	Vol. 11, No. 1 pp. 167–86
Comparison of Consolidated Financial Statements in the United States and West Germany	Swoboda, Peter	Vol. 1, No. 2 pp. 9–24
The Impact of IASC Accounting Standards on Comparability and Consistency of International Accounting Reporting Practices	Taylor, Martin E., Thomas G. Evans, and Arthur C. Joy	Vol. 22, No. 1 pp. 1–9
An Evaluation of Accounting for Construction Contracts: An International Comparison	Trotman, K. T.	Vol. 17, No. 2 pp. 151–66
Recent Professional Statements of Accounting Principles and Ethics in Yugoslavia	Turk, Ivan	Vol. 12, No. I pp. 111–20

International Harmonization of Accounting: The Contribution of the EEC Fourth Directive on Company Law	Turley, W. S.	Vol. 18, No. 2 pp. 13–27
The Route of the Seventh Directive of the EEC on Consolidated Accounts—Slow, Steady, Studied, and Successful	Vangermeersch, Richard	Vol. 20, No. 2 pp. 103–18
The Development of International Accounting Standards: An Anthropological Perspective	Violet, William J.	Vol. 18, No. 2 pp. 1–2
International Accounting: Varying Definitions	Weirich, Thomas R., Clarence G. Avery, and Henry R. Anderson	Vol. 7, No. 1 pp. 79–87
United States Accounting as Viewed by Accountants of Other Countries	Wilkinson, Theodore L.	Vol. 1, No. 1 pp. 3–14
Understanding the Multinationals	Woelfel, Charles J.	Vol. 11, No. 2 pp. 133–42
Important Events in the Development of the Accounting Profession in Mexico	Wong-Boren, Adrian	Vol. 23, No. 1 pp. 23–46
Mexican Market Efficiency: A Study of the Information Content of Accounting Numbers	Andrew H. Barnett	Vol. 20, No. 1 pp. 45–70
Exchange Rates and Purchasing Power Parity: Evidence Regarding the Failure of SFAS No. 52 to Consider Exchange Risk in Hyper- Inflationary Countries	Ziebart, David A.	Vol. 21, No. 1 pp. 39–51
MANAGERIAL ACCOUNTING		
Current Cost Accounting in the United Kingdom and the United States: A Comparative Analysis	Agrawal, Surendra P.	Vol. 18, No. 2 pp. 95–108
Advantages of Replacement Cost Accounting: A Critical Evaluation	Rosalie C. Hallbauer	Vol. 13, No. 2 pp. 1-4
Accounting Control through Purposive Uniformity: An International Perspective	Al Hashim, Dhia D.	Vol. 8, No. 2 pp. 21–32
Impact of Replacement Cost Disclosures on Investors' Decisions in the United States	Arbel, Avner and Jaggi Bikki	Vol. 14, No. 1 pp. 71–82
Cost and Management Accounting Practices in New Zealand	Bailes, Jack C. and Graeme M. McNally	Vol. 19, No. 2 pp. 59–71
Managing International Financial Transactions	Bardsley, R. Geoffrey	Vol. 8, No. 1 pp. 67–76
Foreign Operations Disclosures by U.SBased Multinational Corporations: Are They Adequate?	Bavishi, Vinod B. and Harold E. Wyman	Vol. 16, No. 1 pp. 153–68

Industrial Accounting in Poland's Reorganized Economy	Berry, Maureen and Alicja Jaruga	Vol. 20, No. 2 pp. 45–63
On Monetary Working Capital Maintenance: Theory and Implementation	Brooks, LeRoy D. and Dale Buckmaster	Vol. 22, No. 2 pp. 103–14
Capital Expenditure Analysis	Burke, Walter L.	Vol. 9, No. 2 pp. 143–54
Transfer Pricing for the Multinational Corporation	Elam, Rick and Hamid Henaidy	Vol. 16, No. 2 pp. 49–65
International Management Accounting: Its Scope and Standards	Enthoven, Adolph J. H.	Vol. 17, No. 2 pp. 59–74
Current Value Accounting Preferences: The Case for Canada	Falk, Haim	Vol. 14, No. 2 pp. 29-46
The Problem of Performance Evaluation in International Accounting	Farag, Shawki M.	Vol. 10, No. I pp. 45–53
Accounting for Forward Exchange Contracts	Fekrat, M. Ali	Vol. 19, No. 2 pp. 83–92
The Measurement of Financial Data in Evaluating Overseas Managerial Efficiency	Garda, John A.	Vol. 12, No. 1 pp. 13–7
Enterprise Profit and Profitability Measurements: Soviet-American Convergence	Gorelik, George	Vol. 6, No. 2 pp. 1–4
Financial Planning to Avoid Tax Problems	Hammer, Richard	Vol. 7, No. 2 pp. 23–34
The Effect of EDP Systems on the Internal Organization of the Firm	Hartmann, Bernhard	Vol. 1, No. 2 pp. 101–17
Goals in Managerial Economics	Heinen, Edmund	Vol. 11, No. 2 pp. 1–10
Evaluating Foreign Affiliates: The Impact of Alternative Foreign Currency Translation Methods	Hosseini, Ahmad and Raj Aggarwal	Vol. 19, No. l pp. 65–87
The Concept of Synchronized Profit and Loss Accounting in Response to Continuous Increases or Decreases in Prices	Koch, Helmut	Vol. 21, No. 2 pp. 133–44
Notes on Activity Accounting	Kohler, Eric L.	Vol. 2, No. 2 pp. 59–64
Computer Applications in Soviet Accounting	Kupzhasar, Naribaev	Vol. 10, No. 1 pp. 33–43
Existence of and Needs for Informal Accounting Information Systems: A Case Study of New Zealand Companies	Lal, Mohan and Bronwyn Donaldson	Vol. 23, No. 2 pp. 85–93
The Measurement of Corporate Profitability on a Cash-Flow Basis	Lawson, G. H.	Vol. 16, No. 1 pp. 11–46
Current Cost Accounting in Australia, New Zealand, and the United Kingdom: A Comparative Study	Leech, Stewart A. and Denis J. Pratt	Vol. 13, No. 2 pp. 105–18

The Income and Rate of Return of Farming Enterprises: A New Zealand Case Study	McCall, Owen S. and Boris Popoff	Vol. 23, No. l pp. 105–27
The Multinational Executive: Patriot or Traitor	Moller, George	Vol. 7, No. 2 pp. 69–75
Internal Performance Evaluation of Multinational Enterprise Operations	Morsicato, Helen G. and Lee H. Radebaugh	Vol. 15, No. l pp. 77–94
An Approach to "Environmentalizing" MNE Performance Evaluation Systems	Morsicato, Helen G. and Michael A. Diamond	Vol. 16, No. l pp. 247–66
Management Preferences for Foreign Currency Standards: An Empirical Analysis	Ndubizu, Gordian A.	Vol. 22, No. 2 pp. 115–30
Impact of Socially Motivated Quality Cost Control Policies on Cost Behavior	Pasewark, William R., Cynthia D. Heagy, and James T. Godfrey	Vol. 23, No. 2 pp. 71–83
The Gearing Leverage Adjustment: A Historical and Comparative Analysis	Raymond, Robert H., M. Zafar Iqbal, and Eldon L. Schafer	Vol. 18, No. l pp. 139–57
Auditing U.S. Companies with Operations Abroad	Richards, William R.	Vol. 12, No. l pp. 1–1
The Financial Function of a U.S. Multinational Company Abroad: A Venezuelan Experience	Rivera, Juan M.	Vol. 18, No. l pp. 129–38
Interim Reports and Their Qualitative Evaluation	Robb, A. J.	Vol. 15, No. 2 pp. 77–86
Methods of Analyzing Profits of Industrial Enterprises in the USSR	Satubaldin, Sagandyk	Vol. 12, No. 1 pp. 91–99
Financial Control in Multinational Enterprises—The New Challenge to Accountants	Scott, George M.	Vol. 7, No. 2 pp. 55–68
Evaluation and Control of Foreign Operations	Shapiro, Alan C.	Vol. 14, No. l pp. 83–104
Accounting Information for Decision- Making	Skinner, R. C.	Vol. 7, No. 1 pp. 65-78
Cost Allocation in Management and Financial Accounting	<del></del>	Vol. 21, No. 2 pp. 91–107
The Role of Management Accounting in New Zealand Business	Wasley, Robert S.	Vol. 10, No. 2 pp. 57–74
Computerized Accounting: International Issues	Will, Hartmut J.	Vol. 16, No. 1 pp. 169–207
U.S. Investment and the Recipient Country	Wonnacott, Ronald	Vol. 7, No. 2 pp. 45–54
Capital Cost Allowance (Depreciation) and Capital Budgeting in Canada	Yagil, Joseph, Ben Amoako-Adu, and Jeffrey Kantor	Vol. 21, No. 2 pp. 47–54

### ECONOMICS AND DEVELOPMENT

The Role of Accounting in Project Evaluation and Control: The Syrian Experience	Abdeen, Adnan	Vol. 15, No. 2 pp. 143–58
The Theory of Islamic Banking: Accounting Implications	Abdel-Magid, Moustafa F.	Vol. 17, No. 1 pp. 79–012
Accounting, Economic, and Environmental Determinants of Financial Reporting Practices in Guatemala	Aguirre, Alejandro and Moshe Hagigi	Vol. 22, No. 2 pp. 169–91
Accounting Related to Export Credits Insurance and Finance	Aitken, Hugh T.	Vol. 5, No. 1 pp. 71–78
Social Accounting in Egypt	Al Hashim, Dhia D.	Vol. 12, No. 2 pp. 127–41
A Role for Financial Accounting in National Economic Planning in the United States	Andrews, Wesley T. and Charles H. Smith	Vol. 12, No. 1 pp. 133–45
Investment Appraisal Methods of Financial Analysts: A Comparative Study of U.S. and U.K. Practices	Arnold, John, Peter Moizer, and Eric Noreen	Vol. 19, No. 2 pp. 1–8
The Accounting Function in Socialist Economies	Berry, Maureen H.	Vol. 18, No. 1 pp. 185–98
Emerging Nations and Emerging Institutions	Bond, Richard R.	Vol. 6, No. 1 pp. 83-90
The Evolution of Accounting in Developing Countries	Briston, Richard J.	Vol. 14, No. 1 pp. 105–20
Global Productivity Surplus Accounts	Burlaud, Alain and Lionel Dahan	Vol. 21, No. 1 pp. 159–69
An International Comparison of Investor Uses of Financial Statements	Chang, Lucia S. and Kenneth S. Most	Vol. 17, No. 1 pp. 43–60
Economic Perspective and Accounting Practices in South Korea	Cheng, Philip C. and Tribhowan N. Jain	Vol. 8, No. 2 pp. 123–39
Financial Disclosure in Relation to the European Capital Market	Choi, Frederick D. S.	Vol. 9, No. 1 pp 53–66
The Balanced Budget in Highway Finance: A Dangerous Concept	Churchill, A. A.	Vol. 4, No. 1 pp. 101–10
The Effect of Published Earnings Information on Tokyo Stock Exchange Trading	Deakin, Edward B., Gyles R. Norwood, and Charles H. Smith	Vol. 10, No. 1 pp. 123–36
Financing in Northeast Brazil: Problems and Opportunities in a Developing Area	Duerr, Edwin C. and Mitsuko S. Duerr	Vol. 3, No. 2 pp. 105–16
The Outlook for the International Monetary System and Implications for Subsidiary Valuation	Dufey, Gunter	Vol. 6, No. 1 pp. 25–33
Recent Developments in International Money and Capital Markets		Vol. 7, No. 2 pp. 77–90
Accounting and Economic Development in Latin America	Elliott, Edward L.	Vol. 8, No. 1 pp. 89–97

Accounting and Development Programming	Enthoven, Adolph J. H.	Vol. 3, No. l pp. 107–20
Project vs. General Development Financing: A Comment	Farag, Shawki M.	Vol. 4, No. 1 pp. 115–19
The Emergence of the Post-Industrial Society and the Future of the Accounting Function	Gandhi, Natwar M.	Vol. 11, No. 2 pp. 33–49
Accountability, the Threshold of Political Instability, Underdevelopment, and Misery: the Case of Africa	Ghartey, J. B.	Vol. 21, No. 1 pp. 143–58
Accounting and Social Change	Gilling, D. M.	Vol. 11, No. 2 pp. 59–71
The Council for Mutual Economic Assistance: Its Role in the Economic Integration of Socialist Countries	Górski, Janusz	Vol. 10, No. 1 pp. 19–32
The Foreign Direct Investment Program	Hausman, Donald I.	Vol. 4, No. 1 pp. 67–79
Accounting and Economic Development: The Cases of Thailand and Tunisia	Holzer, H. Peter and Doria Tremblay	Vol. 9, No. 1 pp. 67–80
Transfer Pricing Policies of Diversified U.S.–Based Multinationals	Hoshower, Leon B. and Linda Ann Mandel	Vol. 22, No. 1 pp. 51–59
Accounting Practices in Developing Countries: Colonialism's Legacy of Inappropriate Technologies	Hove, Mfandaidza R.	Vol. 22, No. 1 pp. 81–100
Profit Measurement in East-West Trade and Industrial Cooperation: Concepts, Criteria and Special Problems	Hoyt, Ronald E.	Vol. 13, No. 2 pp. 119–44
Accounting Systems in Developing Nations: The Nigerian Experience	Jagetia, Lal C. and Evaristus C. Nwadike	Vol. 18, No. 2 pp. 69–81
Accounting Studies of Developing Countries: An Assessment	Jaggi, Bikki L.	Vol. 9, No. 1 pp. 159–70
The Role of Interest in Revolving Capital Plans for Cooperative Enterprise	Jensen, Daniel L.	Vol. 9, No. 2 pp. 105–9
Tertiary Education Strategies for Accounting in Developing Societies— The Southwest Pacific as a Case Study	Juchau, Roger, Mick White, and Roger Hopkins	Vol. 21, No. 2 pp. 145–60
International Economic Organizations and Common Enterprises in Socialist Countries (Principles of Functioning and Management)	Kortan, Jerzy	Vol. 12, No. 1 pp. 147–65
Asset Revaluations and Inflation in Australia, 1950 to 1975: An Industry Study	Leech, Stewart, Denis J. Pratt, and W. G. W. Magill	Vol. 17, No. 2 pp. 23–34
The Imperatives of an Economic Development Program	LeMelle, Wilbert J.	Vol. 3, No. 1 pp. 101–6

Commentary on the Foreign Direct Investment Program	Linowes, David F.	Vol. 4, No. l pp. 81–82
Brazil: A Maturing Capital Market Seeks Accelerated Improvements in Accountancy	McMahon, Terrance J.	Vol. 8, No. 1 pp. 77–87
A Framework for a Linkage between Microaccounting and Macroaccounting for Purposes of Development Planning in Developing Countries	Mirghani, Mohamed A.	Vol. 18, No. l pp. 57–68
Accounting Standards and Economic Development: The Third World in Perspective	Ndubizu, Gordian A.	Vol. 19, No. 2 pp. 181–96
Evaluating the Political Climate for Private Investment with Special Application to Tunisia	Nehrt, Lee C.	Vol. 5, No. 1 pp. 109–22
The Management of Liquid Fund Flows across National Boundaries	Obersteiner, Erich	Vol. 11, No. 2 pp. 91–101
Predicting Business Failure on the Basis of Accounting Data: The Belgian Experience	Ooghe, Hubert and Eric Verbaere	Vol. 20, No. 2 pp. 19–44
Private Enterprise Accounting and Economic Development in Pakistan	Qureshi, Mahmood A.	Vol. 9, No. 2 pp. 125–41
Accounting Standards in Developing Countries	Samuels, John M. and J. C. Oliga	Vol. 18, No. 1 pp. 69–88
Thailand: NIDA—An Experiment in Management in the Public and Private Sectors	Schaller, Howard G.	Vol. 4, No. 1 pp. 137–40
Management Accounting Practices Statement Promulgation: An International Perspective	Schiff, J. B.	Vol. 22, No. 1 pp. 119–34
Private Enterprise Accounting in Developing Nations	Scott, George M.	Vol. 4, No. l pp. 51–66
Accounting Information and the Development Planning Process in Kuwait	Shuaib, Shuaib A.	Vol. 15, No. 2 pp. 129–41
Comments on Dr. Churchill's Paper on Highway Finance	Shute, John	Vol. 4, No. 1 pp. 111–14
An Economic and Macroaccounting Framework for House hold Non- Market Production and Its Uses: The Output Side	Simon, Abraham J.	Vol. 12, No. 2 pp. 143–68
The Capital Structure Policies of U.K. Companies: A Comparative Study	Skomp, Stephen E. and C. W. R. Ward	Vol. 19, No. l pp. 55-64
Japanese Corporate Structure: Some Factors in Its Development	Skully, Michael T.	Vol. 16, No. 2 pp. 67–98
Analysis of Efficiency by Means of Interrelated Indicators: A Yugoslav Approach	Turk, Ivan	Vol. 17, No. 2 pp. 89–102
An Empirical Study of Transfer Pricing Practice	Wu, Frederick H. and Douglas Sharp	Vol. 14, No. 2 pp. 71–99
Comments on the NIDA Program	Zeff, Stephen A.	Vol. 4, No. 1 pp. 141–44

### TAXATION AND GOVERNMENTAL ACCOUNTING

The Impact of Accounting Practices on Tax Revenue in Syria	Abdeen, Adnan	Vol. 20, No. l pp. 121–39
Developing Nations and Tax-Ordained Accounting Principles - The Swedish Model	Ameiss, Albert P.	Vol. 6, No. 2 pp. 89–02
The Influence of Government Agencies on Accounting Principles with Particular Reference to the Securities and Exchange Commission	Barr, Andrew	Vol. 1, No. 1 pp. 15–33
Establishing International Transfer Pricing Standards for Tax Audits of Multinational Enterprises	Burns, Jane O. and Ronald S. Ross	Vol. 17, No. 1 pp. 161–79
Selected International Trends in Financial Planning and Control in the Public Sector	Campfield, William F.	Vol. 5, No. 1 pp. 123–51
Public Auditing Development in the Arab States: A Comparative Study	Dahmash, Naim H.	Vol. 18, No. l pp. 89–114
Indexation: Brazil's Response to Inflation	Doupnik, Timothy S.	Vol. 18, No. 1 pp. 199–220
The Institutional Environment and the Tax Structure in Developing Economies	Due, John F.	Vol. 4, No. 1 pp. 17–27
Accounting in the Soviet Union	Lebow, Marc I. and Rasoul H. Tondkar	Vol. 22, No. l pp. 61–79
The Multinational Enterprise and Its Accounting Needs	Morgan, Robert A.	Vol. 3, No. 1 pp. 21–28
Municipal Disclosure in England: Another Market for Excuses?	Pendlebury, Maurice and Rowan Jones	Vol. 18, No. 2 pp. 83–93
The Perceived Efficacy of Government Incentives: A Comparative Study of Seven European Community Countries	Porcano, Thomas M.	Vol. 22, No. 1 pp. 135–58
Current Regulatory Practices, Corporate Financial Forecasting, and Takeover Bids	Rege, Udayan P., W. John Brennan, and W. Harold Silvester	Vol. 18, No. 2 pp. 171–75
Income Tax Administration in Great Britain	Winjum, James O.	Vol. 8, No. l pp. 109–16
The Valuation of Tax-Depreciable Assets	Wright, F. K.	Vol. 8, No. 2 pp. 45–57
Is the New U.S. Budget a More Understandable Document?	Yu, S.C.	Vol. 3, No. 2 pp. 45–66

### ACCOUNTING EDUCATION AND PROFESSIONAL DEVELOPMENT

Current Status of Accounting	Abdeen, Adnan M.	Vol. 20, No. 2
Education in Saudi Arabia	and Ugur Yavas	pp. 155–73
Accounting Education in Selected	Agami, Abdel M. and	Vol. 23, No. l
Middle Eastern Countries	Yass A. Alkafaji	pp. 145–68
International Accounting at the Senior Student Level	Ameiss, Albert P.	Vol. 10, No. l pp. 107–21

Professional and Work Values of Accountants: A Cross-Cultural Study	Amernic, Joel H., Rabindra Kanungo, and Nissim Aranya	Vol. 18, No. 2 pp. 177–92
Experience Requirements and the Education of Certified Public Accountants	Barlev, Benzion and Abraham Friedman	Vol. 17, No. 2 pp. 75–88
Curricular Recognition of International Accounting—An Appraisal	Bomeli, Edward C.	Vol. 5, No. 1 pp. 85–96
Internationalism and the Future of Accounting Education	Brummet, R. Lee	Vol. 11, No. 1 pp. 161–65
A Study of International Accounting Education in the United States	Burns, Jane O.	Vol. 15, No. 1 pp. 135–45
Selection, Training, and Placement of Overseas Accounting Personnel	Canning, Robert J.	Vol. 4, No. 1 pp. 41–50
Accountancy Education in the Republic of China	Chu, Kuo-Chang	Vol. 4, No. 2 pp. 75–91
Undergraduate International Accounting Education	Clay, Alvin A.	Vol. 11, No. 1 pp. 187–92
Accounting Education and Practice in Greece	Costouros, George J.	Vol. 11, No. 1 pp. 95–06
Accounting Curriculum Implications of the Multinational Corporation	Dascher, Paul E., Charles H. Smith, and Robert H. Strawser	Vol. 9, No. 1 pp. 81–97
Accounting Educational Systems in Southeast Asia: The Indonesian and Singaporean Experience	Foo, See Liang	Vol. 23, No. 2 pp. 125–36
A Survey of the Present and Desirable International Accounting Topics in Accounting Education	Foroughi, Tahirih and Barbara Reed	Vol. 23, No. 1 pp. 69–82
A New Perspective for Accountancy Education in Ghana	Ghartey, Ato	Vol. 14, No. 1 pp. 121–32
International Accounting: A Review of Academic Research in the United Kingdom	Gray, S. J.	Vol. 19, No. 1 pp. 15–42
Forging National Accounting Practices: The Saudi Arabian Experience in Taxation	Hagigi, Moshe and Howard H. Hubbard	Vol. 23, No. 2 pp. 151–62
Accounting Development in the Solomon Islands	Hardman, D. J.	Vol. 20, No. l pp. 141–52
Evaluations of Accounting and Finance Journals: The Australian View	Houghton, Keith A. and Richard Bell	Vol. 20, No. 1 pp. 179–87
International University Responsibilities	Johnson, Eldon L.	Vol. 4, No. l pp. 121–27
Performance of Accountants in International Business	Latanich, Gary A. and John Kaminarides	Vol. 19, No. 2 pp. 157–64
Accounting Education—Its Importance in Developing Countries: Israel—A Case Study	Markell, William	Vol. 3, No. 2 pp. 125–33

The Direction of Accounting Education	Mautz, R. K.	Vol. 2, No. 2 pp. 37–46
Internationalization of the Accounting Curriculum	Mintz, Steven M.	Vol. 16, No. l pp. 137–51
Academic Research in International Accounting	Mueller, Gerhard G.	Vol. 6, No. 1 pp. 67–81
Career Education in Accounting in the United States: A Current Appraisal	Neumann, Frederick L.	Vol. 9, No. 2 pp. 169–79
Education for Accountancy in Thailand	Ninsuvannakul, Pianchai	Vol. 2, No. l pp. 77–14
Turkish Accountancy: An Assessment of Its Effectiveness and Recommendations for Improvements	Ogan, Pekin	Vol. 14, No. 1 pp. 133–54
The State of Accounting Education in Nigeria	Osiegbu, Patrick I.	Vol. 22, No. 2 pp. 57–68
Training Accountants for the Future	Pavlock, Ernest J.	Vol. 13, No. l pp. 141–58
Instructional Problems in the Modernization of Accounting Theory	Peche, Tadeusz	Vol. 13, No. 2 pp. 87–04
Planning and Control in Accounting Education: A Model for Subsystem Controls in a Free Market Environment	Said, Kamel E. and Jerry A. Funk	Vol. 11, No. 2 pp. 103–19
Accounting Education and Practice in Spanish Latin America	Salas, César A.	Vol. 3, No. 1 pp. 67–85
International Influences on the Contemporary Accounting Curriculum: International Accounting Instruction at the University of Illinois at Urbana- Champaign	Schoenfeld, Hanns- Martin	Vol. 10, No. 1 pp. 71–85
Teaching Business Administration Overseas: The Case for the Ugly American	Seidler, Lee J.	Vol. 4, No. l pp. 145–53
Foreign Language and Accounting Expertise: A Marketable Combination	Shields, Janice Christine	Vol. 17, No. l pp. 133–46
Accounting and Economic Development: Relationships among the Paradigms	Talaga, James A. and Gordian Ndubizu	Vol. 21, No. 2 pp. 55–68
The Accountants International Study Group—The First Three Years	Thomas, R. Douglas	Vol. 6, No. 1 pp. 59–65
MAS and the Expanded Meaning of Accounting Education	Williams, Thomas H. and Charles H. Griffin	Vol. 8, No. 2 pp. 33–43
Accounting Research, Professors, and Practitioners: A Perspective	Wolk, Harry I. and Roger W. Briggs	Vol. 10, No. 2 pp. 47–56
An Empirical Study of the Professional Socialization of Accounting Students	Wright, William	Vol. 13, No. l pp. 53–76

### PUBLIC ACCOUNTING AND AUDITING

TOBEIO ACCOCITING AND ACCITING	.~	
Welfare of the Common Man and Accounting Disclosure Adequacy: An Empirical Investigation	Belkaoui, Ahmed and Mostafa Maksy	Vol. 20, No. 2 pp. 81–94
Alternative Technique to Measure the Well-Being of a Region	Doost, Roger K.	Vol. 20, No. 2 pp. 95–101
Littleton's Views on Social Accounting—An Elaboration	Farag, Shawki M.	Vol. 2, No. 2 pp. 123–32
The Valuation of National Capital and the Development of Accounting Theory		Vol. 5, No. 1 pp. 153–69
National Accounting—Its Scope and Purpose	Lübbert, Jens	Vol. 1, No. 2 pp. 43–59
Recording and Classifying Transactions in the Balance of Payments	Maldonado, Rita M.	Vol. 15, No. 1 pp. 105–33
National Income Estimates in Latin America	Powelson, John P.	Vol. 3, No. 1 pp. 55-65
The Evolution and Present State of National Economic Accounting	Ruggles, Richard and Nancy Ruggles	Vol. 4, No. 1 pp. 1–16
A Macroaccounting Framework for the Value-Added and Saving Side of Household Nonmarket Production	Simon, Abraham J.	Vol. 13, No. 1 pp. 93–29
Social Accounting and Its Applications	Vandendries, René	Vol. 6, No. 1
in Peru		pp. 91 <b>–</b> 99
in Peru  MACROACCOUNTING		pp. 91–99
	Abdelsalam, Mahmoud and Diane Satin	pp. 91–99  Vol. 23, No. 2  pp. 113–24
MACROACCOUNTING  The Impact of Published Annual Financial Reports on Share Prices in	Mahmoud and	Vol. 23, No. 2
MACROACCOUNTING  The Impact of Published Annual Financial Reports on Share Prices in Saudi Arabia  Could Swedish Auditing Procedures Result in Greater Corporate Control	Mahmoud and Diane Satin	Vol. 23, No. 2 pp. 113–24 Vol. 5, No. 2
MACROACCOUNTING  The Impact of Published Annual Financial Reports on Share Prices in Saudi Arabia  Could Swedish Auditing Procedures Result in Greater Corporate Control of U.S. Stockholders?  Can British Experience in Profit Forecasting Assist U.S. Firms Interested in Establishing Such	Mahmoud and Diane Satin	Vol. 23, No. 2 pp. 113–24 Vol. 5, No. 2 pp. 103–16 Vol. 13, No. 1
MACROACCOUNTING  The Impact of Published Annual Financial Reports on Share Prices in Saudi Arabia  Could Swedish Auditing Procedures Result in Greater Corporate Control of U.S. Stockholders?  Can British Experience in Profit Forecasting Assist U.S. Firms Interested in Establishing Such Financial Disclosures?  Impact of Public Ownership on the	Mahmoud and Diane Satin Ameiss, Albert P.	Vol. 23, No. 2 pp. 113–24 Vol. 5, No. 2 pp. 103–16 Vol. 13, No. 1 pp. 77–91 Vol. 4, No. 2
MACROACCOUNTING  The Impact of Published Annual Financial Reports on Share Prices in Saudi Arabia  Could Swedish Auditing Procedures Result in Greater Corporate Control of U.S. Stockholders?  Can British Experience in Profit Forecasting Assist U.S. Firms Interested in Establishing Such Financial Disclosures?  Impact of Public Ownership on the U.A.R. Accounting Profession  Public Accountants' Independence: Some Evidence in a Canadian	Mahmoud and Diane Satin Ameiss, Albert P.  Amer, Metwalli B.  Amernic, Joel H. and	Vol. 23, No. 2 pp. 113–24 Vol. 5, No. 2 pp. 103–16 Vol. 13, No. 1 pp. 77–91 Vol. 4, No. 2 pp. 49–61 Vol. 16, No. 2
MACROACCOUNTING  The Impact of Published Annual Financial Reports on Share Prices in Saudi Arabia  Could Swedish Auditing Procedures Result in Greater Corporate Control of U.S. Stockholders?  Can British Experience in Profit Forecasting Assist U.S. Firms Interested in Establishing Such Financial Disclosures?  Impact of Public Ownership on the U.A.R. Accounting Profession  Public Accountants' Independence: Some Evidence in a Canadian Context International Reporting Aspects of	Mahmoud and Diane Satin Ameiss, Albert P.  Amer, Metwalli B.  Amernic, Joel H. and Nissim Aranya  Arnold, Jerry, William W. Holder, and M. Herschel	Vol. 23, No. 2 pp. 113–24 Vol. 5, No. 2 pp. 103–16 Vol. 13, No. 1 pp. 77–91 Vol. 4, No. 2 pp. 49–61 Vol. 16, No. 2 pp. 11–33 Vol. 16, No. 1

The Initial Selection of Independent Public Accountants: An Empirical Investigation		Vol. 12, No. 2 pp. 37–51
An International Analytical Comparison of the Structure and Content of Annual Reports in the European Economic Community, Switzerland, and the United States	Bedford, Norton M. and Jacques P. Gautier	Vol. 9, No. 2 pp. 1–44
A Comparison of the New Dutch Accounting Act with Generally Accepted American Accounting Principles	Beekhuizen, Theo and Paul Frishkoff	Vol. 10, No. 2 pp. 13–22
Application of GST to the Financial Accounting Model	Boussard, Daniel	Vol. 14, No. l pp. 17–37
How Can Barriers against International Accounting Practice Be Eliminated?	Carey, John L.	Vol. 6, No. l pp. 53–58
Accounting in the Context of Its Environment: The Uruguayan Case	Carmony, Larry	Vol. 22, No. 2 pp. 41–56
Audit Firm Size and Audit Quality: Some Evidence from Mexico	Chow, Chee W. and Adrian Wong- Boren	Vol. 21, No. 2 pp. 1–25
Accounting Principles and Practices in Panama	Chu, José Manuel	Vol. 9, No. l pp. 43–52
The Independence Issue Concerning German Auditors: A Synthesis	Dykxhoorn, Hans J. and Kathleen E. Sinning	Vol. 16, No. 2 pp. 163–81
The Profession's Changing Horizons: A Survey of Practitioners on the Present and Future Importance of Selected Knowledge and Skills	Estes, Ralph W.	Vol. 14, No. 2 pp. 47–70
"Bottom Line Compliance" with the IASC: A Comparative Analysis	Evans, Thomas G. and Martin E. Taylor	Vol. 18, No. l pp. 115–28
Accounting for Stock Reacquisitions: Israel and the United States Compared	Falk, Haim, Samuel Frumer, and James A. Heintz	Vol. 9, No. 2 pp. 111–23
Control and the Internal Audit in the Multinational Firm	Fantl, Irving L.	Vol. 11, No. 1 pp. 57–65
A Study of the Consensus of the Perceived Importance of Disclosure of Individual Items in Corporate Annual Reports	Firth, Michael	Vol. 14, No. l pp. 57–70
A Cross-Sectional Analysis of Qualified Audit Reports		Vol. 15, No. 2 pp. 47–59
Professionalism in Accounting	Grady, Paul	Vol. 3, No. 1 pp. 87–99
Statistical Information and Extensions in European Financial Disclosure	Gray, Sidney J.	Vol. 13, No. 2 pp. 27–40

The Effects of Combined Audit and Management Services on Public Perception of Auditor Independence in Developing Countries: The Malaysian Case	Gul, Ferdinand A. and Teoh Hai Yap	Vol. 20, No. 1 pp. 95–107
Qualification Requirements for Public Accounting in Selected Foreign Countries: A Comparison with the United States	Heaston, Patrick H.	Vol. 20, No. 1 pp. 71–94
A Study of Audit Judgments of Korean CPAs	Heintz, James A. and Jin-Soo Han	Vol. 21, No. 1 pp. 21–38
Accountants' Legal Liability: An International Comparison	Hooper, Paul, John Page, and Karen Smith	Vol. 20, No. 2 pp. 65–80
The Impact of the Cultural Environment on Financial Disclosures	Jaggi, Bikki L.	Vol. 10, No. 2 pp. 75–84
The Reliability of Financial Accounting Data Bases: Some Belgian Evidence	Jegers, Marc and William Buijink	Vol. 23, No. 1 pp. 1–21
The Birth of an Accounting Profession: The Ethiopian Experience	Jones, Gardner M. and Johannes Kinfu	Vol. 7, No. 1 pp. 89–98
International Public Accounting: An	Keyserlingk,	Vol. 11, No. 1
Underdeveloped Profession	Alexander N.	pp. 15–22 Vol. 17, No. 1
Management of a Multinational Public Accounting Firm	Kullberg, Duane R.	pp. 1–5
Recent Changes in the German Professional Certified Public Accountant (Wirtschaftsprüfer) Examination	Lück, Wolfgang	Vol. 13, No. 1 pp. 131–40
Cultural Constraints on Audit Independence in Japan	McKinnon, Jill	Vol. 20, No. l pp. 17–43
Development of Accounting Education and the Accounting Profession in Third World Countries: Botswana	Markell, William	Vol. 21, No. 1 pp. 99–05
Observations on Accounting in International Finance	Mauritz, E. Waldo	Vol. 5, No. 1 pp. 61–69
An International View of Accounting and Disclosure	Mueller, Gerhard G.	Vol. 8, No. l pp. 117–34
Financial Statement Disclosure and Corporate Law: The Canadian Experience	Murphy, George J.	Vol. 15, No. 2 pp. 87–99
Economic Growth and Corporate Financial Reporting in Japan	Nakajima, Seigo	Vol. 9, No. l pp. 35–41
Harmonized European Economic Community Accounting—A German View of the Draft Directive for Uniform Accounting Rules	Nichus, Rudolph	Vol. 7, No. 2 pp. 91–25
Corporate Annual Reports: A Failure to Communicate	Parker, L. D.	Vol. 16, No. 2 pp. 35–48

International Auditing Standards	Pomeranz, Felix	Vol. 11, No. 1 pp. 1–3
Challenges in International Auditing	Queenan, John W.	Vol. 1, No. l pp. 43–51
U.S. Dollar Based Financial Reporting of Canadian Multinational Corporations	Rueschhoff, Norlin G.	Vol. 8, No. 2 pp. 103–9
International Accounting and Auditing in the U.S. CPA Examination, 1917–86		Vol. 22, No. 1 pp. 25–32
New German Regulations for the Publication of Financial Statements	Schoenfeld, Hanns- Martin	Vol. 5, No. 2 pp. 69–88
The Effectiveness of the Supreme Audit Bureau in Kuwait in Monitoring Public Expenditures: An Evaluation	Sharkas, Wajdy	Vol. 21, No. l pp. 123–42
Differences in the Characteristics of Certified Public Accountants and Chartered Accountants: An Obstacle to Harmonization	Shoenthal, Edward	Vol. 23, No. 1 pp. 95–103
The Market for Audit Services in India: An Empirical Examination	Simon, Daniel T., Ramachandran Ramanan, and Amitabh Dugar	Vol. 21, No. 2 pp. 27–35
The Changing Nature of the European Accounting Profession Financial Disclosure Patterns in Four	Treffers, Henk C.	Vol. 3, No. 1 pp. 43–54 Vol. 5, No. 2
European Countries	Tyra, Anita I.	pp. 89-101
The Status of Accountancy and of Accounting Practices in New Zealand	Wasley, R. S.	Vol. 3, No. 2 pp. 67–89
The Big Eight in Europe		Vol. 13, No. 2
	Weinstein, Arnold K., Louis Corsini, and	pp. 57–71
U.S. Public Accounting Firms: An	Ronald Pawliczek	Vol. 12, No. 2
Empirical Study	Wu, Frederick H. and	рр. 81–91
Collective Bargaining and Accounting Disclosure: An Inquiry into the	Donald W. Hackett Yamaji, Hidetoshi	Vol. 22, No. l pp. 11–23
Changes in Accounting Policy		
The Current State of the Accounting Profession in Italy	Zappala, Frederick J.	Vol. 8, No. 2 pp. 111–21
MISCELLANEOUS		
The Study of Accounting History	Baladouni, Vahe	Vol. 12, No. 2 pp. 53–67
Information Needs of Financial Analysts: An International Comparison	Belkaoui, Ahmed, Alfred Kahl, and Josette Peyrard	Vol. 13, No. 1 pp. 19–27
Accounting and History	Brewer, Carl	Vol. 23, No. 2 pp. 47–55
The Emergence of Income Reporting	Brown, Clifford D.	Vol. 10, No. 2 pp. 85–107

Scale of Operation, Industry, and Financial Ratios	Chen, Kung H. and Thomas E. Balke	Vol. 14, No. 2 pp. 17–28
American Management Expertise: Exportable?	Chesebrough, Harry E.	Vol. 11, No. 1 pp. 145–59
Development of Banking and Related Bookkeeping Techniques in Ancient Greece (400–300 B.C.)	Costouros, George J.	Vol. 8, No. 2 pp 75–81
On Authority	Evans, Bergen	Vol. 6, No. l pp. 1–4
Roman Accounting: The Influence of Socioeconomic Factors on the Development of Accounting Concepts	Glautier, M. W. E.	Vol. 8, No. 2 pp. 59–74
Whither Containment?	Graebner, Norman A.	Vol. 5, No. l pp. 17-33
Accounting History's Claim to Legitimacy	Hopwood, Anthony G. and H. Thomas Johnson	Vol. 21, No. 2 pp. 37–46
Commentary to Discussion on International Accounting Challenges	Hunziker, A. E.	Vol. 4, No. 1 pp, 99–100
The Accounting Concept in German Labor-Oriented Business Management	Kern, Werner	Vol. 10, No. 2 pp. 23–35
The Simulation of Financial Strategy under Fluctuating Exchange Rates Conditions	Kim, Seung H. and Paul J. Kuzdrall	Vol. 12, No. 2 pp. 93–107
An Institutional Analysis of Authorship in <i>The International Journal of</i> Accounting Education and Research	Leung, Victor K. L.	Vol. 23, No. 2 pp. 179–87
Strategies for the Survival of Our Democratic Institutions	Linowes, David F.	Vol. 9, No. l pp. 1-2
Accounting as History	Lister, Roger J.	Vol. 18, No. 2 pp. 49–68
Accounting Research 1976–1985: A Transatlantic Perspective	Prodhan, Bimal K. and Alnajjar Fouad	Vol. 23, No. l pp. 169–86
Book Review: Kontrolle und Revision in der multinationalen Unternehmun, Die Überwachun als Führunsmittel interna- tionaler Konzerne by Andre Zünd	Schoenfeld, Hanns- Martin	Vol. 10, No. 2 pp. 135–39
Keeping Current on New Developments in Accounting	Weber, John A.	Vol. 7, No. l pp. 115–23
The Long Shadow of a Scholar	Zimmerman, Vernon K.	Vol. 2, No. 2 pp. 1–20

### Author Index

Abdel-Magid, Moustafa F.	The Theory of Islamic Banking: Accounting Implications	Vol. 17, No. I pp. 79–102
——— and Joseph K. Cheung	Ratio Scales, Foreign Exchange Rates, and the Problem of Foreign Currency Translation: An Analytical-Empirical Perspective	Vol. 22, No. 1 pp. 33–49
Abdelsalam, Mahmoud and Diane Satin	The Impact of Published Annual Financial Reports on Share Prices in Saudi Arabia	Vol. 23, No. 2 pp. 113–124
Abdeen, Adnan	The Role of Accounting in Project Evaluation and Control: The Syrian Experience	Vol. 15, No. 2 pp. 143–158
	The Impact of Accounting Practices on Tax Revenue in Syria	Vol. 20 No. l pp. 121–139
Yavas and Ugur	Current Status of Accounting Education in Saudi Arabia	Vol. 20, No. 2 pp. 155–173
Abel, Rein	The Impact of Environment on Accounting Practices: Germany in the Thirties	Vol. 7, No. 1 pp. 29–47
Agami, Abdel M. and Yass A. Alkafaji	Accounting Education in Selected Middle Eastern Countries	Vol. 23, No. 1 pp. 146–168
Aggarwal, Raj and Ahmad Hosseini	Evaluating Foreign Affiliates: The Impact of Alternative Foreign Currency Translation Methods	Vol. 19, No. 1 pp. 65–87
Agrawal, Surendra P.	Current Cost Accounting in the United Kingdom and the United States: A Comparative Analysis	Vol. 18, No. 2 pp. 95–108
——— and Kenneth Rosenzweig	Some Simpler Methods of Accounting for the Effects of Changing Prices	Vol. 19, No. 1 pp. 157–171
Agrawal, Surendra P. and Rosalie C. Hallbauer	Advantages of Replacement Cost Accounting: A Critical Evaluation	Vol. 13, No. 2 pp. 1–14
Aguirre, Alejandro and Moshe Hagigi	Accounting, Economic, and Environmental Determinants of Financial Reporting Practices in Guatemala	Vol. 22, No. 2 pp. 169–191
Ahmed, Sadrudin A. and Daniel Zéghal	Industry Segment Identification and Social Responsibility Information Disclosure in Selected Canadian Companies	Vol. 22, No. 2 pp. 153–167

Ahuja, Jag Mohan and D. R. Singh	Corporate Social Reporting in India	Vol. 18, No. 2 pp. 151–169
Aitken, Hugh T.	Accounting Related to Export Credits Insurance and Finance	Vol. 5, No. 1 pp. 71–78
Aitken, Michael J. and M. A. Islam	Dispelling Arguments against International Accounting Standards	Vol. 19, No. 2 pp. 35–46
Wise and Trevor D.	The Real Objective of the International Accounting Standards Committee	Vol. 20, No. 1 pp. 171–177
Al Hashim, Dhia D.	Accounting Control through Purposive Uniformity: An International Perspective	Vol. 8, No. 2 pp. 21–32
	Social Accounting in Egypt	Vol. 12, No. 2 pp. 127–141
	Regulation of Financial Accounting: An International Perspective	Vol. 16, No .l pp. 47–62
Alkafaji, Yass A. and Abdel M. Agami	Accounting Education in Selected Middle Eastern Countries	Vol. 23, No. 1 pp. 145–168
AlNajjar, Fouad	Standardization in Accounting Practices: A Comparative International Study	Vol. 21, No. 2 pp. 161–176
Prodhan	Accounting Research 1976–1985: A Transatlantic Perspective	Vol. 23, No. 1 pp. 169–186
Ameiss, Albert P.	Could Swedish Auditing Procedures Result in Greater Corporate Control of U.S. Stockholders?	Vol. 5, No. 2 pp. 103–116
	Developing Nation and Tax- Ordained Accounting Principles - The Swedish Model	Vol. 6, No. 2 pp. 89–102
	Two Decades of Change in Foreign Subsidiary Accounting and United States Consolidation Practices	Vol. 7, No. 2 pp. 1–22
	International Accounting at the Senior Student Level	Vol. 10, No. 1 pp. 107–121
	Can British Experience in Profit Forecasting Assist U.S. Firms Interested in Establishing Such Financial Disclosures?	Vol. 13, No. 1 pp. 77–91
Amer, Metwalli B.	Impact of Public Ownership on the U.A.R. Accounting Profession	Vol. 4, No. 2 pp 49–61
Amernic, Joel H. and Nissim Aranya	Public Accountants' Independence: Some Evidence in a Canadian Context	Vol. 16, No. 2 pp. 11–33

Amernic, Joel H., Rabindra Kanungo, and Nissim Aranya	Professional and Work Values of Accountants: A Cross-Cultural Study	Vol. 18, No. 2 pp. 177–92
Amernic, Joel H., and J. B. Galvin	Implementing the New Foreign Currency Rules in Canada and the United States: A Challenge to Professional Judgment	Vol. 19, No. 2 pp. 165–180
J. B. GalvinAmoako-Adu, Ben Jeffrey Kantor and Joseph Yagil	Capital Cost Allowance (Depreciation) and Capital Budgeting in Canada	Vol. 21, No. 2 pp. 47–54
Anderson, Henry R., Clarence G. Avery and Thomas R. Weirich	International Accounting: Varying Definitions	Vol. 7, No. 1 pp. 79–87
Andrew, Brian, Lloyd Austin and Andrew Chew	A Study of the Relationship between Three Business Flows: Some Evidence from Singapore	Vol. 23, No. 2 pp. 57–70
Andrews, Wesley T. and Charles H. Smith	A Role for Financial Accounting in National Economic Planning in the United States	Vol. 12, No. 1 pp. 133–45
Aranya, Nissim and Joel H. Amernic	Public Accountants' Independence: Some Evidence in a Canadian Context	Vol. 16, No. 2 pp. 11–33
Aranya, Nissim, Joel H. Amerlc and Rabindra Kanungo	Professional and Work Values of Accountants: A Cross-Cultural Study	Vol. 18, No. 2 pp. 177–192
Arbel, Avner and Jaggi Bikki	Impact of Replacement Cost Disclosures on Investors' Decisions in the United States	Vol. 14, No. 1 pp. 71–82
Arnold, Jerry, William W. Holder and M. Herschel Mann	International Reporting Aspects of Segment Disclosure	Vol. 16, No. 1 pp. 125–35
Arnold, John, Peter Moizer and Eric Noreen	Investment Appraisal Methods of Financial Analysts: A Comparative Study of U.S. and U.K. Practices	Vol. 19, No. 2 pp. 1–18
Austin, Lloyd, Brian Andrew and Andrew Chew	A Study of the Relationship between Three Business Flows: Some Evidence from Singapore	Vol. 23, No. 2 pp. 57–70
Avery, Clarence G., Henry R. Anderson and Thomas R. Weirich	International Accounting: Varying Definitions	Vol. 7, No. 1 pp. 79–87
Baccouche, Mustapha	The Need for International Accountancy	Vol. 5, No. 1 PP 97–99
Bailes, Jack C. and Graeme M. McNally	Cost and Management Accounting Practices in New Zealand	Vol. 19, No. 2 pp. 59–71
Bailey, Derek T.	Accounting in Russia: The European Connection	Vol. 18, No. l pp. 1–36

Bait-El-Mal, Mohamed M., Charles H. Smith and Martin E. Taylor	The Development of Accounting in Libya	Vol. 8, No. 2 pp. 83–101
Baker, H. Kent, Robert H. Chenhall, John A. Haslem and Roger H. Juchau	Disclosure of Material Information: A CrossNational Comparison	Vol. 13, No. l pp. 1–18
Baker, H. Kent	The Structural Response of the Large CPA Firm to Its Environment	Vol. 12, No. 2 pp. 69–80
Baladouni, Vahe	The Study of Accounting History	Vol. 12, No. 2 pp. 53–67
Balke, Thomas E. and James E. Sorensen	Reliability and Validity of Accounting Data	Vol. 10, No. 2 pp. 37–46
Balke, Thomas E. and Kung H. Chen	Scale of Operation, Industry, and Financial Ratios	Vol. 14, No. 2 pp. 17–28
Bardsley, R. Geoffrey	Managing International Financial Transactions	Vol. 8, No. 1 pp. 67–76
Barlev, Benzion	The Independent Auditor's Report: Study of a Change	Vol. 11, No. 2 pp. 73–90
	The Initial Selection of Independent Public Accountants: An Empirical Investigation	Vol. 12, No. 2 pp. 37–51
———and Abraham Friedman	Experience Requirements and the Education of Certified Public Accountants	Vol. 17, No. 2 pp. 75–88
Barnett, Andrew H. and Adrian Wong-Boren	Mexican Market Efficiency: A Study of the Information Content of Accounting Numbers	Vol. 20, No. 1 pp. 45–70
Barr, Andrew	The Influence of Government Agencies on Accounting Principles with Particular Reference to the Securities and Exchange Commission	Vol. 1, No. 1 pp. 15–33
	Accounting Yesterday, Today, and Tomorrow	V ol. 8, No. 1 pp. 1–15
Barrack, John B. and James Don Edwards	Objectives of Financial Statements and Inflation Accounting: A Comparison of Recent British and American Proposals	Vol. 11, No. 2 pp. 11–32
Barrett, M. Edgar	The Extent of Disclosure in Annual Reports of Large Companies in Seven Countries	Vol. 12, No. 2 pp. 1–25
Bavishi, Vinod B. and Harold E. Wyman	Foreign Operations Disclosures By U.SBased Multinational Corporation: Are They Adequate?	Vol. 16, No. l pp. 153–168

Bavishi, Vinod B. and Frederick D. S. Choi	Financial Accounting Standards: A Multinational Synthesis and Policy Framework	Vol. 18, No. 1 pp. 159–83
Beazley Jr., Garnett F.	An International Implication for Accounting	Vol. 3, No. 2 pp. 1–10
Bedford, Norton M.	The International Flow of Accounting Thought	Vol. 1, No. 2 pp. 1–7
——— and Nikolai Chumachenko	Some Distinctive Aspects of Accounting in the USSR	Vol. 4, No. l pp. 29–40
Bedford, Norton M. and Jacques P. Gautier	An International Analytical Comparison of the Structure and Content of Annual Reports in the European Economic Community, Switzerland, and the United States	Vol. 9, No. 2 pp. 1–44
Beekhuizen, Theo and Paul Frishkoff	A Comparison of the New Dutch Accounting Act with Generally Accepted American Accounting Principles	Vol. 10, No. 2 pp. 13–22
Behr, Giorgio and Jamie Pratt	Environmental Factors, Transaction Costs, and External Reporting: A Cross- National Comparison	Vol. 22, No. 2 pp. 1–24
Belkaoui, Ahmed, Alfred Kahl, and Josette Peyrard	Information Needs of Financial Analysts: An International Comparison	Vol. 13, No. 1 pp. 19–27
Belkaoui, Ahmed and Mostafa Maksy	Welfare of the Common Man and Accounting Disclosure Adequacy: An Empirical Investigation	Vol. 20, No. 2 pp. 81–94
Bell, Richard and Keith A. Houghton	Evaluations of Accounting and Finance Journals: The Australian View	Vol. 20, No. 1 pp. 179–87
Berry, Maureen H.	The Accounting Function in Socialist Economies	Vol. 18, No. 1 pp. 185–198
Jaruga	Industrial Accounting in Poland's Reorganized Economy	Vol. 20, No. 2 pp. 45–63
Biagioni, Louls F. and Yaw M. Mensah	The Predictive Ability of Financial Ratios Using Alternative Translation Methods for Foreign-Currency Financial Statements: A Simulation Study	Vol. 16, No. I pp. 22I–245
Bikki, Jaggi and Avner Arbel	Impact of Replacement Cost Disclosures on Investors' Decisions in the United States	Vol. 14, No. 1 pp. 71–82
Block, Stanley B. and Marjorie T. Stanley	Accounting and Economic Aspects of SFAS No. 8	Vol. 14, No. 2 pp. 135–55
Bloom, Robert	American and Canadian Accounting Standard Setting: A Comparative Analysis	Vol. 19, No. 2 pp. 47–57

and Araya	A Comparative Analysis of	
Debessay	Recent Pronouncements on	Vol. 20, No. 2
,	Accounting for Changing	рр. 119–38
	Prices	• •
	An Appraisal of the Conceptual	Vol. 21, No. 1
	Issues on Backlog	рр. 107–21
	Depreciation and a	
	Comparative Analysis of	
	International Accounting Practices	
	The Controversial Development	Vol. 22, No. 1
	of the Deprival Value Concept	pp. 159–72
Bomeli, Edward C.	Curricular Recognition of	Vol. 5, No. 1
	International Accounting - An Appraisal	pp. 85–96
Bond, Richard R.	Emerging Nations and	Vol. 6, No. 1
	Emerging Institutions	рр. 83–90
Bourgeois, Jacques C.,	A Classification of International	Vol. 13, No. 2
Richard Da Costa and William M. Lawson	Financial Accounting Practices	pp. 73–85
Boussard, Daniel	Application of GST to the	Vol. 14, No. 1
	Financial Accounting Model	рр. 17–37
<del></del>	Accounting as an Artifact: A	Vol. 16, No. 2
	Methodological Design on Dimensions of Accounting	рр. 125–47
Bowles, C. C.	International Accounting- A Challenge for Ingenuity	Vol. 4, No. 1 pp. 83–97
Brennan, W. John, Udayan	Current Regulatory Practices,	Vol. 18, No. 2
P. Rege and W. Harold	Corporate Financial	pp. 171–75
Silvester	Forecasting, and Takeover Bids	
Brewer, Carl	Accounting and History	Vol. 23, No. 2
	,	pp. 47 <b>–</b> 55
Briggs, W. Roger and	Accounting Research,	Vol. 10, No. 2
Harry I. Wolk	Professors, and Practitioners: A Perspective	pp. 47–56
Briston, Richard J.	The Evolution of Accounting in	Vol. 14, No. 1
_	Developing Countries	pp. 105-20
and Ahmed A.	The Egyptian Accounting	Vol. 19, No. 2
El-Ashker	System: A Case Study in Western Influence	pp. 129–55
Brooks, LeRoy D. and Dale	On Monetary Working Capital	Vol. 22, No. 2
Buckmaster	Maintenance: Theory and Implementation	рр. 103–114
Brown, Betty	The Relationship between Firm	Vol. 21, No. 1
	Attributes and Early Adoption	pp. 1–19
	of the Foreign Currency	
	Translation Standard, SFAS No. 52: An Empirical	
	Investigation	
Brown, Clifford D.	The Emergence of Income	Vol. 10, No. 2
	Reporting	pp. 85–107
	. 0	• •

Brummet, R. Lee	Internationalism and the Future of Accounting Education	Vol. 11, No. 1 pp. 161–65
Buckmaster, Dale	Inflation Gains and Losses from Holding Monetary Assets and Liabilities 1918 to 1936: A Study of the Development of Accounting Thought in the United States	Vol. 17, No. 2 pp. 1–22
Brooks and LeRoy D.	On Monetary Working Capital Maintenance: Theory and Implementation	Vol. 22, No. 2 pp. 103–14
Buijink, William and Marc Jegers	The Reliability of Financial Accounting Data Bases: Some Belgian Evidence	Vol. 23, No. 1 pp. 1–21
Burke, Walter L.	Capital Expenditure Analysis	Vol. 9, No. 2 pp. 143–154
Burlaud, Alain and Dahan, Lionel	Global Productivity Surplus Accounts	Vol. 21, No. 1 pp. 159–69
Burnett, R. Andrew	The Harmonization of Accounting Principles in the Member Countries of the European Economic Community	Vol. 11, No. 1 pp. 23–30
Burns, Jane O.	A Study of International Accounting Education in the United States	Vol. 15, No. 1 pp. 135–45
and Ronald S. Ross	Establishing International Transfer Pricing Standards for Tax Audits of Multinational Enterprises	Vol. 17, No. 1 pp. 161–79
Bursal, Nashui I.	The Accounting Environment and Some Recent Developments in Turkey	Vol. 19, No. 2 pp. 93–127
Callen, Jeffrey L. and Joshua Livnat	Is Historical Cost Accounting Possible during Hyperinflation?	Vol. 19, No. 2 pp. 73–81
Campfield, William F.	Selected International Trends in Financial Planning and Control in the Public Sector	Vol. 5, No. 1 pp. 123–51
Canning, Robert J.	Selection, Training, and Placement of Overseas Accounting Personnel	Vol. 4, No. l pp. 41–50
Carey, John L.	How Can Barriers Against International Accounting Practice Be Eliminated?	Vol. 6, No. 1 pp. 53–58
Carmony, Larry	Accounting in the Context of Its Environment: The Uruguayan Case	Vol. 22, No. 2 pp. 41–56
Castle, Eric F.	The Problems of Consolidation of Accounts of a Multinational Enterprise: Shell Group of Companies-Shell Transport and Trading Company, Limited, U. K.	Vol. 16, No. l pp. 209–19

Chambers, R. J.	The Functional Utility of Resale	Vol. 21, No. 1
	Price Accounting	pp. 53–70
Chan, Anthony Moung-Yin	The Pattern of the Theoretical Basis of IAS: Accounting Theory Models at the International Level	Vol. 22, No. 1 pp. 101–17
Chang, Lucia S. and Kenneth S. Most	International Accounting Standards: The Case of European Oil Companies	Vol. 12, No. 1 pp. 27–43
	An International Comparison of Investor Uses of Financial Statements	Vol. 17, No. 1 pp. 43–60
Chastain, Clark E.	Accounting and Society: A Behavioral View	Vol. 8, No. 2 pp. 1–20
Chen, Kung H. and Edward L. Summers	Should Accounting Data Be Single-Valued Measurements?	Vol. 12, No. 2 pp. 109–25
Chen, Kung H. and Thomas E. Balke	Scale of Operation, Industry, and Financial Ratios	Vol. 14, No. 2 pp. 17–28
Cheng, Philip C.	Accounting in Nationalist China	Vol. 6, No. 2 pp. 75–88
———— and Tribhowan	Economic Perspective and	Vol. 8, No. 2
N. Jain	Accounting Practices in South Korea	pp. 123–139
Chenhall, Robert H., H. Kent Baker, John A. Haslem, and Roger H. Juchau	Disclosure of Material Information: A Cross-National Comparison	Vol. 13, No. 1 pp. 1–18
Chesebrough, Harry E.	American Management Expertise: Exportable?	Vol. 11, No. 1 pp. 145–59
Chesley, G. R. and J. H. Scheiner	The Statement of Changes in Financial Position: An Empirical Investigation of Canadian and U.S. Users in Nonpublic Companies	Vol. 17, No. 2 pp. 49–58
Chetkovich, Michael N.	An Appeal for Unity in Establishing Financial Accounting Standards	Vol. 8, No. 1 pp. 99–107
	The International Federation of Accountants: Its Organization and Goals	Vol. 15, No. 1 pp. 13–20
Cheung, Joseph K. and Moustafa F. Abdel-Magid	Ratio Scales, Foreign Exchange Rates, and the Problem of Foreign Currency Translation: An Analytical-Empirical Perspective	Vol. 22, No. l pp. 33–49
Chew, Andrew, Brian Andrew and Lloyd Austin	A Study of the Relationship between Three Business Flows: Some Evidence from Singapore	Vol. 23, No. 2 pp. 57–70
Choi, Frederick D. S.	Financial Disclosure in Relation to the European Capital Market	Vol. 9, No. 1 pp. 53–66

	Price-Level Adjustments and Foreign Currency Translations: Are They Compatible?	Vol. 11, No. 1 pp. 121–43
	ASEAN Federation of Accountants: A New International Accounting Force	Vol. 15, No. I pp. 53–75
	Primary-Secondary Reporting: A CrossCultural Analysis	Vol. 16, No. l pp. 83–104
Bavishi and Vinod B.	Financial Accounting Standards: A Multinational Synthesis and Policy Framework	Vol. 18, No. 1 pp. 159–183
Chow, Chee W. and Adrian Wong-Boren	Audit Firm Size and Audit Quality: Some Evidence from Mexico	Vol. 21, No. 2 pp. 1–25
Chu, José Manuel	Accounting Principles and Practices in Panama	Vol. 9, No. 1 pp. 43–52
Chu, Kuo-Chang	Accountancy Education in the Republic of China	Vol. 4, No. 2 pp. 75–91
Chumachenko, Nikolai and Norton M. Bedford	Some Distinctive Aspects of Accounting in the USSR	Vol. 4, No. l pp. 29–40
Churchill, A. A.	The Balanced Budget in Highway Finance: A Dangerous Concept	Vol. 4, No. 1 pp. 101–10
Clapp, Charles L.	National Variations in Accounting Principles and Practices	Vol. 3, No. 1 pp. 29–42
Clay, Alvin A.	Undergraduate International Accounting Education	Vol. 11, No. l pp. 187–92
Coenenberg, Adolf G. and Klaus Macharzina	Current Cost or Current Purchasing Power Account- ing? An Internationally Based Assessment of FASB State- ment No. 33 on Financial Reporting and Changing Prices	Vol. 16, No. 2 pp. 149–162
Comiskey, Eugene E. and Roger E. V. Groves	United Kingdom Developments in Interperiod Tax Allocation	Vol. 16, No. 2 pp. 1–9
Copeland, Ronald M. and Robert W. Ingram	An Evaluation of Accounting Alternatives for Foreign Currency Transactions	Vol. 13, No. 2 pp. 15–26
Corsini, Louis, Ronald Pawliczek and Arnold K. Weinstein	The Big Eight in Europe	Vol. 13, No. 2 pp. 57–71
Corstouros, George J.	Development of Banking and Related Bookkeeping Techniques in Ancient Greece (400–300 B.C.)	Vol. 8, No. 2 pp. 75–81
	Accounting Education and Practice in Greece	Vol. 11, No. 1 pp. 95–106
Crum, William F. and Ahmed Kadir Shinawi	The Emergence of Professional Accounting in Saudi Arabia	Vol. 6, No. 2 pp. 103–10

Cummings, Joseph P.	The International Accounting Standards Committee: Current and Future Developments	Vol. 11, No. 1 pp. 31–37
Da Costa, Richard C., Jacques C. Bourgeois, and William M. Lawson	A Classification of International Financial Accounting Practices	Vol. 13, No. 2 pp. 73–85
Dahan, Lionel and Alain Burlaud	Global Productivity Surplus Accounts	Vol. 21, No. 1 pp. 159–69
Dahmash, Naim H.	Public Auditing Development in the Arab States: A Comparative Study	Vol. 18, No. 1 pp. 89–114
Dascher, Paul E., Charles H. Smith, and Robert H. Strawser	Accounting Curriculum Implications of the Multinational Corporation	Vol. 9, No. 1 pp. 81–97
Dau, Khalifa	A Probabilistic Income Determination Theory	Vol. 14, No. 1 pp. 39–56
Deakin, Edward B., Gyles R. Norwood, and Charles H. Smith	The Effect of Published Earnings Information on Tokyo Stock Exchange Trading	Vol. 10, No. 1 pp. 123–36
Debessay, Araya and Robert Bloom	A Comparative Analysis of Recent Pronouncements on Accounting for Changing Prices	Vol. 20, No. 2 pp. 119–38
	An Appraisal of the Conceptual Issues on Backlog Depreciation and a Comparative Analysis of International Accounting Practices	Vol. 21, No. 1 pp. 107–21
	The Controversial Development of the Deprival Value Concept	Vol. 22, No. 1 pp. 159–72
Demirag, Istemi S. A.	Review of the Objectives of Foreign Currency Translation	Vol. 22, No. 2 pp. 69–85
Deskins, James W. and Edward L. Summers	A Classification Schema of Methods for Reporting Effects of Resource Price Changes (with Technical Appendix)	Vol. 6, No. 1 pp. 101–20
Dheeriya, Prakash L. A.	Case for Special Drawing Rights as a Unit of Account	Vol. 21, No. 1 pp. 71–87
Diamond, Michael A. and Helen G. Morsicato	An Approach to "Environ-men- talizing" MNE Performance Evaluation Systems	Vol. 16, No. 1 pp. 247–66
Donaldson, Bronwyn and Mohan Lal	Existence of and Needs for Informal Accounting Infor- mation Systems: A Case Study of New Zealand Companies	Vol. 23, No. 2 pp. 85–93
Doost, Roger K.	Alternative Techniques to Measure the Well-Being of a Region	Vol. 20, No. 2 pp. 95–101
Doupnik, Timothy S.	Indexation: Brazil's Response to Inflation	Vol. 18, No. l pp. 199–220

_	Evidence of International Harmonization of Financial Reporting	Vol. 23, No. 1 pp. 47–67
———— and Anna Maria Rivola-Clay	Progress of Italian Accounting: Allegro Ma Nontroppo	Vol. 22, No. 2 pp. 87–102
Drury, D. H.	Earnings Per Share: A Canada- United States Comparison	Vol. 13, No. l pp. 29–51
Duangploy, Orapin	The Sensitivity of Earnings Per Share to Different Foreign Currency Translation Methods	Vol. 14, No. 2 pp. 121–34
, Eugene L. Zieha, and Dahli Gray	SFAS No. 52 and the Statement of Changes in Financial Position: A Survey and Proposal for Change	Vol. 22, No. 2 pp. 25–40
Due, John F.	The Institutional Environment and the Tax Structure in Developing Economies	Vol. 4, No. 1 pp. 17–27
Duerr, Edwin C. and Mitsuko S. Duerr	Financing in Northeast Brazil: Problems and Opportunities in a Developing Area	Vol. 3, No. 2 pp. 105–16
Duerr, Mitsuko S. and Edwin C. Duerr	Financing in Northeast Brazil: Problems and Opportunities in a Developing Area	Vol. 3, No. 2 pp. 105–16
Dufey, Gunter	The Outlook for the International Monetary System and Implications for Subsidiary Valuation	Vol. 6, No. 1 pp. 25–33
	Recent Developments in International Money and Capital Markets	Vol. 7, No. 2 pp. 77–90
Dugar, Amitabh, Ramachandran Ramanan and Daniel T. Simon	The Market for Audit Services in India: An Empirical Examination	Vol. 21, No. 2 pp. 27–35
Dykxhoorn, Hans J. and Kathleen E. Sinning	The Independence Issue Concerning German Auditors: A Synthesis	Vol. 16, No. 2 pp. 163–81
Edwards, James Don and John B. Barrack	Objectives of Financial State- ments and Inflation Account- ing: A Comparison of Recent British and American Proposals	Vol. 11, No. 2 pp. 11–32
Elam, Rick and Hamid Henaidy	Transfer Pricing for the Multinational Corporation	Vol. 16, No. 2 pp. 49–65
El-Ashker, Ahmed A. and Richard J. Briston	The Egyptian Accounting System: A Case Study in Western Influence	Vol. 19, No. 2 pp. 129–55
Elliott, Edward L.	The Managerial Role of Governmental Accounting in Economic Development	Vol. 4, No. l pp. 129–36
	Accounting and Economic Development in Latin America	Vol. 8, No. 1 pp. 89-97

Elvik, Kenneth O.	Acquisition Cost versus Revalu- ation: A Historical Perspective	Vol. 9, No. 2 pp. 155–67
Enthoven, Adolph J. H.	Accounting and Development Programming	Vol. 3, No. 1 pp. 107–120
	The Unity of Accountancy in an International Context	Vol. 9, No. 1 pp. 113–33
	International Management Accounting: Its Scope and Standards	Vol. 17, No. 2 pp. 59–74
Estes, Ralph W.	The Profession's Changing Horizons: A Survey of Practitioners on the Present and Future Importance of Selected Knowledge and Skills	Vol. 14, No. 2 pp. 47–70
Evans, Bergen	On Authority	Vol. 6, No. 1 pp. 1–14
Evans, Thomas G. and William R. Folks, Jr.	SFAS No. 8: Conforming, Coping, Complaining, and Correctingl	Vol. 15, No. 1 pp. 33–43
Evans, Thomas G. and Martin E. Taylor	"Bottom Line Compliance" with the IASC: A Comparative Analysis	Vol. 18, No. 1 pp. 115–28
and Arthur C. Joy	The Impact of IASC Accounting Standards on Comparability and Consistency of International Accounting Reporting Practices	Vol. 22, No. 1 Pp. 1–9
Falk, Haim	Current Value Accounting Preferences: The Case for Canada	Vol. 14, No. 2 pp. 29–46
Frumer, and James A. Heintz	Accounting for Stock Reacquisitions: Israel and the United States Compared	Vol. 9, No. 2 pp. 111–23
Fantl, Irving L.	Control and the Internal Audit in the Multinational Firm	Vol. 11, No. 1 pp. 57–65
Farag, Shawki M.	Littleton's Views on Social Accounting - An Elaboration	Vol. 2, No. 2 pp. 123–32
	Project vs. General Development Financing: A Comment	Vol. 4, No. l pp. 115–19
	The Valuation of National Capital and the Development of Accounting Theory	Vol. 5, No. 1 pp. 153–69
	The Problem of Performance Evaluation in International Accounting	Vol. 10, No. 1 pp. 45–53
	Accounting Developments in the People's Republic of China: A Commentary	Vol. 23, No. 2 pp. 145–49
Fekrat, M. Ali	Multinational Accounting: A Technical Note	Vol. 15, No. 1 pp. 95–103
	Accounting for Forward Exchange Contracts	Vol. 19, No. 2 pp. 83–92

Felt, Howard M.	The Effort and Authority of the AICPA in the Development of "Generally Accepted Accounting Principles"	Vol. 3, No. 2 pp. 11–27
Ferris, Kenneth R. and David C. Hayes	Some Evidence on the Determinants of Profit Forecast Accuracy in the United Kingdom	Vol. 12, No. 2 pp. 27–36
Fieldcamp, Dale	International Accounting in an Inflationary Economy	Vol. 4, No. l pp. 155–64
Firth, Michael	A Study of the Consensus of the Perceived Importance of Disclosure of Individual Items in Corporate Annual Reports	Vol. 14, No. l pp. 57–70
<del></del>	A Cross-Sectional Analysis of Qualified Audit Reports	Vol. 15, No. 2 pp. 47–59
Fitzgerald, Richard D.	International Harmonization of Accounting and Reporting	Vol. 17, No. l pp. 21–32
Fizzell, M. R., W. D. Lindsay and George J. Murphy	Revaluation of Assets in Canada: 1920-36	Vol. 23, No. 2 pp. 33–45
Folks, William R., Jr. and Thomas G. Evans	SFAS No 8: Conforming, Coping, Complaining, and Correcting!	Vol. 15, No. 1 pp. 33–43
Foo, See Liang	Accounting Educational Systems in Southeast Asia: The Indonesian and Singaporean Experlence	Vol. 23, No. 2 pp. 125–36
Foroughi, Tahirih and Barbara Reed	A Survey of the Present and Desirable International Accounting Topics in Accounting Education	Vol. 23, No. l pp. 69–82
Foroughi, Tahirih Khodadoust	Accounting in Developing Countries Before and After Social Crisis: The Case of Iran	Vol. 17, No. 1 pp. 181–223
Francalanza, Charles A.	Setting Accounting Standards for Malta	Vol. 23, No. 2 pp. 163–78
Frank, Werner G. and R. D. Nair	The Harmonization of International Accounting Standards, 1973–1979	Vol. 17, No. 1 pp. 61–77
Fredrikson, E. Bruce	The Valuation of Noncurrent Foreign Currency Monetary Claims	Vol. 9, No. 1 pp. 149–58
Friedman, Abraham and Benzion Barlev	Experience Requirements and the Education of Certified Public Accountants	Vol. 17, No. 2 pp. 75–88
Frishkoff, Paul	Capitalism and the Development of Bookkeeping: A Reconsideration	Vol. 5, No. 2 pp. 29–37
— Theo Beekhuizen	A Comparison of the New Dutch Accounting Act with Generally Accepted American Accounting Principles	Vol. 10, No. 2 pp. 13–22

Frumer, Samuel, Haim Falk and James A. Heintz	Accounting for Stock Reacqui- sitions: Israel and the United States Compared	Vol. 9, No. 2 pp. 111–23
Fujita, Yukio	The Evolution of Financial Reporting in Japan	Vol. 2, No. 1 pp. 49–75
Funk, Jerry A. and Kamel E. Said	Planning and Control in Accounting Education: A Model for Subsystem Controls in a Free Market Environment	Vol. 11, No. 2 pp. 103–19
Galvin, J. B. and Joel H. Amernic	Implementing the New Foreign Currency Rules in Canada and the United States: A Challenge to Professional Judgment	Vol. 19, No. 2 pp. 165–80
Gambling, Trevor E.	Toward a General Theory of Accounting	Vol. 7, No. 1 pp. 1–13
Gandhi, Natwar M.	The Emergence of the Post- Industrial Society and the Future of the Accounting Function	Vol. 11, No. 2 pp. 33–49
Garda, John A.	The Measurement of Financial Data in Evaluating Overseas Managerial Efficiency	Vol. 12, No. 1 pp. 13–17
Gautier, Jacques P. and Norton M. Bedford	An International Analytical Comparison of the Structure and Content of Annual Reports in the European Economic Community, Switzerland, and the United States	Vol. 9, No. 2 pp. 1–44
Gebhardt, Guenther	The Usefulness of Different Accounting Disclosure Regulations: A German Experience	Vol. 18, No. 2 pp. 109–31
Ghartey, Ato	A New Perspective for Accountancy Education in Ghana	Vol. 14, No. 1 pp. 121–32
Ghartey, J. B.	Accountability, the Threshold of Political Instability, Underdevelopment, and Misery: The Case of Africa	Vol. 21, No. 1 pp. 143–58
Giacomino, Don E. and David E. Mielke	Cash-Flow Reporting: A Step toward International Harmonization Accounting and Social Change	Vol. 22, No. 2 pp. 143–51
Givoly, Dan and Josef Lakonishok	Accounting for Construction Companies, Inflation, and Market Efficiency: Analysis of an Israeli Case	Vol. 11, No. 2 pp. 59–71
Glautier, M. W. E.	Roman Accounting: The Influence of Socioeconomic Factors on the Development of Accounting Concepts	Vol. 8, No. 2 pp. 59–74

Gniewosz, G.	The Equity Method of Accounting for Investment in Common Stock: The New Zealand Experience	Vol. 15, No. 2 pp. 115–28
Godfrey, James T., Cynthia D. Heagy, and William R. Pasewark	Impact of Socially Motivated Quality Cost Control Policies on Cost Behavior	Vol. 23, No. 2 pp. 71–83
Golub, Steven J.	A Global Perspective to Financial Reporting	Vol. 18, No. 1 pp. 37–44
Gonedes, Nicholes J.	Perspective Estimation and Verifiability	Vol. 4, No. 2 pp. 63–73
Gorelik, George	Enterprise Profit and Profitability Measurements: Soviet-American Convergence	Vol. 6, No. 2 pp. 1–14
	Notes on the Development and Problems of Soviet Uniform Accounting	Vol. 9, No. 1 pp. 135–48
	On the Nature of Information	Vol. 10, No. 2 pp. 109–25
Górski, Janusz	The Council for Mutual Economic Assistance: Its Role in the Economic Integration of Socialist Countries	Vol. 10, No. 1 pp. 19–32
Grady, Paul	Professionalism in Accounting	Vol. 3, No. 1 pp. 87–99
Graebner, Norman A.	Whither Containment?	Vol. 5, No. l pp. 17–33
Gray, Dahli	SFAS No. 52: Progress or Problem?	Vol. 20, No. 1 pp. 109–19
Duangploy and Eugene L. Zieha	SFAS No. 52 and the Statement of Changes in Financial Position: A Survey and Proposal for Change	Vol. 22, No. 2 pp. 25–40
Gray, H. Peter and Paul J. Miranti	International Financial Statement Translation: The Problem of Real and Monetary Disturbances	Vol. 23, No. 2 pp. 19–31
Gray, Sidney J.	Statistical Information and Extensions in European Financial Disclosure	Vol. 13, No. 2 pp. 27–40
	International Accounting: A Review of Academic Research in the United Kingdom	Vol. 19, No. 1 pp. 15–42
Griffin, Charles H. and Thomas H. Williams	MAS and the Expanded Meaning of Accounting Education	Vol. 8, No. 2 pp. 33–43
Grosh, Michael and Jeffrey Kantor	Deferred Income Tax Accounting: Opinions of Canadian Accountants	Vol. 23, No. l pp. 83–93
Groves, Roger E. V. and Eugene E. Comiskey	United Kingdom Developments in Interperiod Tax Allocation	Vol. 16, No. 2 pp. 1–9

Gul, Ferdinand A. and Teoh Hai Yap	The Effects of Combined Audit and Management Services on Public Perception of Auditor Independence in Developing Countries: The Malaysian Case	Vol. 20, No. 1 pp. 95–107
Hackett, Donald W. and Frederick H. Wu	U.S. Public Accounting Firms: An Empirical Study	Vol. 12, No. 2 pp. 81–91
Hagigi, Moshe and Alejandro Aguirre	Accounting, Economic, and Environmental Determinants of Financial Reporting Practices in Guatemala	Vol. 22, No. 2 pp. 169–91
———— and Howard H. Hubbard	Forging National Accounting Practices: The Saudi Arabian Experience in Taxation	Vol. 23, No. 2 pp. 151–162
Hakansson, Nils H.	Normative Accounting Theory and the Theory of Decision	Vol. 4, No. 2 pp. 33-47
Hall, Thomas W. and H. Jim Snavely	Translated Financial Statements  Can Be Meaningful	Vol. 20, No. 1 pp. 153-70
Hallbauer, Rosalie C. and Surendra P. Agrawal	Advantages of Replacement Cost Accounting: A Critical Evaluation	Vol. 13, No. 2 pp. 1–14
Hamer, John and Linda Kistler	The Impact of Foreign Currency Translations on the New FASB Statement of Cash Flows	Vol. 23, No. 1 pp. 129-44
Hammer, Richard	Financial Planning to Avoid Tax Problems	Vol. 7, No. 2 pp. 23-34
Han, Jin-Soo and James A. Heintz	A Study of Audit Judgments of Korean CPAs	Vol. 21, No. 1 pp. 21–38
Hanna, John	An Application and Evaluation of Selected Alternative Accounting Income Models	Vol. 8, No. 1 pp. 135–67
Hardman, D. J.	Accounting Development in the Solomon Islands	Vol. 20, No. l pp. 141–52
Hartmann, Bernhard	The Effect of EDP Systems on the Internal Organization of the Firm	Vol. 1, No. 2 pp. 101–17
Haslem, John A., H. Kent Baker, Robert H. Chenhall and Roger H. Juchau	Disclosure of Material Information: A Cross-National Comparison	Vol. 13, No. 1 pp. 1–18
Hausman, Donald I.	The Foreign Direct Investment Program	Vol. 4, No. 1 pp. 67–79
Hauworth II, William P.	Problems in the Development of Worldwide Accounting Standards	Vol. 9, No. 1 pp. 23–34
	A Comparison of Various International Proposals on Inflation Accounting: A Practitioner's View	Vol. 16, No. 1 pp. 63–82
Hayes, David C. and Kenneth R. Ferris	Some Evidence on the Determi- nants of Profit Forecast Accu- racy in the United Kingdom	Vol. 12, No. 2 pp. 27–36

Hayes, Donald J.	The International Accounting Standards Committe-Recent Developments and Current Problems	Vol. 16, No. 1 pp. 1–10
Heagy, Cynthia D. James T. Godfrey and William R. Pasewark	Impact of Socially Motivated Quality Cost Control Policies on Cost Behavior	Vol. 23, No. 2 pp. 71–83
Heaston, Patrick H.	Qualification Requirements for Public Accounting in Selected Foreign Countries: A Comparison with the United States	Vol. 20, No. 1 pp. 71–94
Heinen, Edmund	Goals in Managerial Economics	Vol. 11, No. 2 pp. 1–10
	Supplemented Multi-Purpose Accounting	Vol. 14, No. 1 pp. 1–15
Heintz, James A., Haim Falk and Samuel Frumer	Accounting for Stock Reacquisitions: Israel and the United States Compared	Vol. 9, No. 2 pp. 111–23
Heintz, James A. andJin- Soo Han	A Study of Audit Judgments of Korean CPAs	Vol. 21, No,l pp. 21–38
Henaidy, Hamid and Rick Elam	Transfer Pricing for the Multinational Corporation	Vol. 16, No. 2 pp. 49–65
Hendriksen, Eldon S.	Disclosure-Insights into Requirements in the United Kingdom	Vol. 4, No. 2 pp. 21–32
Holder, William W., Jerry Arnold and M. Herschel Mann	International Reporting Aspects of Segment Disclosure	Vol. 16, No. 1 pp. 125–35
Holzer, H. Peter and Doria Tremblay	Accounting and Economic Development: The Cases of Thailand and Tunisia	Vol. 9, No. 1 pp. 67–80
Hooper, Paul, John Page, and Karen Smith	Accountants' Legal Liablility: An International Comparison	Vol. 20, No. 2 pp. 65–80
Hopkins, Roger,	Tertiary Education Strategies for Accounting in Developing	Vol. 21, No. 2 pp. 145–60
Roger Juchau and Mick White	Societies— The Southwest Pacific as a Case Study	
Hopwood, Anthony G. and H. Thomas Johnson	Accounting History's Claim to Legitimacy	Vol. 21, No. 2 pp. 37–46
Hoshower, Leon B. and Linda Ann Mandel	Transfer Pricing Policies of Diversified U.SBased Multinationals	Vol. 22, No. 1 pp. 51–59
Hosseini, Ahmad and Raj Aggarwal	Evaluating Foreign Affiliates: The Impact of Alternative Foreign Currency Translation Methods	Vol. 19, No. I pp. 65–87
Houghton, Keith A. and Richard Bell	Evaluations of Accounting and Finance Journals: The Australian View	Vol. 20, No. l pp. 179–187
Hove, Mfandaidza R.	Accounting Practices in Devel- oping Countries: Colonial- ism's Legacy of Inappropriate Technologies	Vol. 22, No. 1 pp. 81–100

Ham Danild P	Description of the February	W-1 19 M- 0
Hoyt, Ronald E.	Profit Measurement in East-West Trade and Industrial Cooperation: Concepts, Criteria and Special Problems	Vol. 13, No. 2 pp. 119–44
D. Maples	Accounting for Joint Ventures with the Soviet Bloc and China	Vol. 16, No. 1 pp. 105–24
Hsu, Tsun Tsien	Recent Business and Accounting Developments in China	Vol. 17, No. 1 pp. 157–60
Hubbard, Howard H. and Moshe Hagigi	Forging National Accounting Practices: The Saudi Arabian Experience in Taxation	Vol. 23, No. 2 pp. 151–62
Hunziker, A. E.	Commentary to Discussion on International Accounting Challenges	Vol. 4, No. 1 pp, 99–100
Hussein, Mohamed Elmutassim	Translation Problems of International Accounting Standards	Vol. 17, No. 1 pp. 147–55
Ichikawa, Hideo, Atsuyoshi Kodama and Kimiyoshi Ohno	Recent Changes in Accounting Standards in Japan	Vol. 11, No. l pp. 107–20
Iino, Toshio	Accounting Principles and Contemporary Legal Thought in Japan	Vol. 2, No. 2 pp. 65–87
Ingram, Robert W. and Ronald M. Copeland	An Evaluation of Accounting Alternatives for Foreign Currency Transactions	Vol. 13, No. 2 pp. 15–26
Iqbal, M. Zafar, Robert H. Raymond and Eldon L. Schafer	The Gearing Leverage Adjustment: A Historical and Comparative Analysis	Vol. 18, No. l pp. 139–57
Islam, M. A. and Michael Aitken	Dispelling Arguments against International Accounting Standards	Vol. 19, No. 2 pp. 35–46
Jacobi, Michael H.	The Unit of Account in Consolidated Financial Statements of Multinational Enterprises	Vol. 15, No. 2 pp. 17–34
Jägerhorn, Reginald	Some Aspects of Finnish Financial Reporting Practices	Vol. 6, No. 1 pp. 15–23
Jagetia, Lal C. and Evaristus C. Nwadike	Accounting Systems in Developing Nations: The Nigerian Experience	Vol. 18, No. 2 pp. 69–81
Jaggi, Bikki L.	A Review of the Accounting Profession in India	Vol. 6, No. 1 pp. 35–51
	Accounting Studies of Developing Countries: An Assessment	Vol. 9, No. I pp. 159–70
	The Impact of the Cultural Environment on Financial Disclosures	Vol. 10, No. 2 pp. 75–84
	An Analysis of Corporate Social Reporting in Germany	Vol. 15, No. 2 pp. 35–45

Jain, Tribhowan N. and Philip C. Cheng	Economic Perspective and Accounting Practices in South Korea	Vol. 8, No. 2 pp. 123–39
Janell, Paul and S. M. McKinnon	The International Accounting Standards Committee: A Performance Evaluation	Vol. 19, No. 2 pp. 19–34
Jaruga, Alicja A.	Problems of Uniform Accounting Principles in Poland	Vol. 8, No. 1 pp. 25–41
	Recent Developments in Polish Accounting: An International Transaction Emphasis	Vol. 10, No. 1 pp. 1–18
	Some Developments of the Auditing Profession in Poland	Vol. 12, No. 1 pp. 101–9
Berry and Maureen	Industrial Accounting in Poland's Reorganized Economy	Vol. 20, No. 2 pp. 45–63
Jegers, Marc and William Buijink	The Reliability of Financial Accounting Data Bases: Some Belgian Evidence	Vol. 23, No. 1 pp. 1–21
Jensen, Daniel L.	The Role of Interest in Revolving Capital Plans for Cooperative Enterprise	Vol. 9, No. 2 pp. 105–09
Johansson, Sven-Erik	An Appraisal of the Swedish System of Investment Reserves	Vol. 1, No. 1 pp. 85–92
Johnson, Eldon L.	International University Responsibilities	Vol. 4, No. 1 pp. 121–27
Johnson, H. Thomas and Anthony G. Hopwood	Accounting History's Claim to Legitimacy	Vol. 21, No. 2 pp. 37-46
Jones, Gardner M. and Johanne Kinfu	The Birth of an Accounting Profession: The Ethiopian Experience	Vol. 7, No. 1 pp. 89–98
Jones, Rowan and Maurice Pendlebury	Municipal Disclosure in England: Another Market for Excuses?	Vol. 18, No. 2 pp. 83–93
Joy, Arthur C.,. Thomas G. Evans and Martin E. Taylor	The Impact of IASC Accounting Standards on Comparability and Consistency of Inter- national Accounting Report- ing Practices	Vol. 22, No. 1 pp. 1–9
Juchau, Roger, H. Kent Baker, Robert H. Chenhall and John A. Haslem	Disclosure of Material Information: A Cross-National Comparison	Vol. 13, No. I pp. 1–18
Juchau, Roger, Mick White and Roger Hopkins	Tertiary Education Strategies for Accounting in Developing Societies— The Southwest Pacific as a Case Study	Vol. 21, No. 2 pp. 145–60
Kāfer, Karl	European National Uniform Charts of Accounts	Vol. 1, No. 1 pp. 67–83
Zimmerman	Notes on the Evolution of the Statement of Sources and Applications of Funds	Vol. 2, No. 2 pp. 89–121

Kahl, Alfred, Ahmed Belkaoui and Josette Peyrard	Information Needs of Financial Analysts: An International Comparison	Vol. 13, No. 1 pp. 19–27
Kaminarides, John and Gary A. Latanich	Performance of Accountants in International Business	Vol. 19, No. 2 pp. 157–164
Kantor, Jeffrey, Ben Amoako-Adu and Joseph Yagil	Capital Cost Allowance (Depreciation) and Capital Budgeting in Canada	Vol. 21, No. 2 pp. 47–54
Kantor, Jeffrey and Michael Grosh	Deferred Income Tax Accounting: Opinions of Canadian Accountants	Vol. 23, No. 1 pp. 83–93
Kanungo, Rabindra, Joel H. Amernic and Nissim Aranya	Professional and Work Values of Accountants: A Cross-Cultural Study	Vol. 18, No. 2 pp. 177–192
Kaocharern, Sukri	The Development of the Securities Exchange in Thailand	Vol. 12, No. 1 pp. 19–26
Katano, Ichiro	Structure of Accounting for Changing Money Values	Vol. 2, No. 2 pp. 21-36
Katsuyama, Susumu	Recent Problems of the Financial Accounting System in Japan	Vol. 12, No. 1 pp. 121–31
Kern, Werner	The Accounting Concept in German Labor-Oriented Business Management	Vol. 10, No. 2 pp. 23–35
Keyserlingk, Alexander N.	International Public Accounting: An Underdeveloped Profession	Vol. 11, No. 1 pp. 15–22
Kim, Seung H. and Paul J. Kuzdrall	The Simulation of Financial Strategy under Fluctuating Exchange Rates Conditions	Vol. 12, No. 2 pp. 93–107
Kinfu, Johannes and Gardner M. Jones	The Birth of an Accounting Profession: The Ethiopian Experience	Vol. 7, No. 1 pp. 89–98
Kistler, Linda and John Hamer	The Impact of Foreign Currency Translations on the New FASB Statement of Cash Flows	Vol. 23, No. 1 pp. 129–44
Koch, Helmut	The Concept of Synchronized Profit and Loss Accounting in Response to Continuous Increases or Decreases in Prices	Vol. 21, No. 2 pp. 133–44
Kodama, Atsuyoshi, Hideo Ichikawa and Kimiyoshi Ohno	Recent Changes in Accounting Standards in Japan	Vol. 11, No. 1 pp. 107–20
Kohler, Eric L.	On Developing International Accounting Meanings	Vol. 1, No. 1 pp. 35–40
	Notes on Activity Accounting	Vol. 2, No. 2 pp. 59–64

Kortan, Jerzy	International Economic Organi- zations and Common Enter- prises in Socialist Countries (Principles of Functioning and Management)	Vol. 12, No. 1 pp. 147–65
Kosiol, Erich E.	A Proposal for a General	Vol. 3, No. 1
	Concept of Cost	pp.1-19
	Accounting Models as Bases of Managerial Decisions	Vol. 5, No. 1 pp. 47–59
	An Axiomatic Approach to the Pagatoric Theory of Financial Income Determination	Vol. 5, No. 2 pp. 1–28
	Price Changes, Money Value, and Profit Distribution within the Framework of Financial Accounting	Vol. 2, No. 1 pp. 1–24
Krasensky, Hans	The Concept of a Business Asset	Vol. 2, No. 2 pp. 47–58
Krieg, Emile	New Landmarks for	Vol. 4, No. 2
	Accountan <i>c</i> y	рр. 93–111
Kubin, Konrad W.	The Changing Nature of International Accounting Courses	Vol. 9, No. 1 pp. 99–111
Kubota, Keiichi	Information Content of Accounting Numbers: Evidence on Tokyo Stock Exchange Firms	Vol. 15, No. 2 pp. 61–76
Kullberg, Duane R.	Management of a Multinational Public Accounting Firm	Vol. 17, No. 1 pp. 1–5
Kupzhasar, Naribaev	Computer Applications in Soviet Accounting	Vol. 10, No. l pp. 33–43
Kuzdrall, Paul J. and Seung H. Kim	The Simulation of Financial Strategy under Fluctuating Exchange Rates Conditions	Vol. 12, No. 2 pp. 93–107
Kwang, Ching-Wen	The Economic Accounting System of State Enterprises in Mainland China	Vol. 1, No. 2 pp. 61–99
Lakonishok, Josef and Dan Givoly	Accounting for Construction Companies, Inflation, and Market Efficiency: Analysis of an Israeli Case	Vol. 17, No. 2 pp. 121–49
Lal, Mohan and Bronwyn Donaldson	Existence of and Needs for Informal Accounting Information Systems: A Case Study of New Zealand Companies	Vol. 23, No. 2 pp. 85–93
Latanich, Gary A. and John Kaminarides	Performance of Accountants in International Business	Vol. 19, No. 2 pp. 157–64
Lawson, G.H.	The Measurement of Corporate Profitability on a Cash-Flow Basis	Vol. 16, No. 1 pp. 11–46

Lawson, William M.	A Classification of International	Val 19 No 9
Jacques C. Bourgeois and Richard Da Costa	Financial Accounting Practices	Vol. 13, No. 2 pp. 73–85
Lebow, Marc I. and Rasoul Tondkar	Accounting in the Soviet Union	Vol. 22, No. 1 pp. 61–79
Lee, Samuel S. O.	Some Accounting and Philosophical Aspects of the Third Korean Property Revaluation Law	Vol. 3, No. 2 pp. 117–123
Leech, Stewart A. and Denis J. Pratt	Current Cost Accounting in Australia, New Zealand, and the United Kingdom: A Comparative Study	Vol. 13, No. 2 pp. 105–18
———— and W. G. W. Magill	Asset Revaluations and Inflation in Australia, 1950 to 1975: An Industry Study	Vol. 17, No. 2 pp. 23–34
Lefebvre, Chris J. L.	Development of Belgian Accounting Standards within the European Economic Community Framework	Vol. 17, No. 1 pp. 103–32
LeMelle, Wilbert J.	The Imperatives of an Economic Development Program	Vol. 3, No. 1 pp. 101–6
Leung, Victor K. L.	An Institutional Analysis of Authorship in The Internaional Journa of Accounting Education and Research	Vol. 23, No. 2 pp. 179–87
Lev, Baruch	The Formulation of Accounting Standards and Rules: A Comparison of Efforts in Israel and the United States	Vol. 11, No. 2 pp. 121–31
Lindsay W. D.,M. R. Fizzell and George J. Murphy	Revaluation of Assets in Canada: 1920-36	Vol. 23, No. 2 pp. 33–45
Linowes, David F.	Commentary on the Foreign Direct Investment Program	Vol. 4, No. 1 pp. 81–82
	Strategies for the Survival of Our Democratic Institutions	Vol. 9, No. 1 pp. 1–12
	The Implications of Transborder Data-Flow Development for the Accounting Profession	Vol. 17, No. l pp. 33–41
Lister, Roger J.	Accounting as History	Vol. 18, No. 2 pp. 49-68
Littleton, A. C.	The Continuing Importance of Basic Concepts	Vol. 1, No. 1 pp. 55–65
<del></del>	The Significance of Interrelated Concepts in Accounting	Vol. 2, No. 1 pp. 25–34
Livnat, Joshua and Jeffrey L. Callen	Is Historical Cost Accounting Possible during Hyperinflation?	Vol. 19, No. 2 pp. 73–81
Lübbert, Jens	National Accounting—Its Scope	Vol. 1, No. 2 pp. 43–59
	and Purpose Recent Changes in the German	pp. 45-55

	Accountant (Wirtschafts- prüfer) Examination	
	The Impact of International Standards and Other Developments on the German Accounting Profession	Vol. 18, No. l pp. 45–56
Macharzina, Klaus and Adolf G. Coenenberg	Current Cost or Current Purchasing Power Account- ing? An Internationally Based Assessment of FASB State- ment No. 33 on Financial Reporting and Changing Prices	Vol. 16, No. 2 pp. 149–62
Magill W. G. W., Stewart A. Leech and Denis J. Pratt	Asset Revaluations and Inflation in Australia, 1950 to 1975: An Industry Study	Vol. 17, No. 2 pp. 23–34
Maingot, Michael	Published Interim Reports in the United Kingdom	Vol. 18, No. 2 pp. 133–149
Maksy, Mostafa and Ahmed Belkaoui	Welfare of the Common Man and Accounting Disclosure Adequacy: An Empirical Investigation	Vol. 20, No. 2 pp. 81–94
Maldonado, Rita M.	Recording and Classifying Transactions in the Balance of Payments	Vol. 15, No. 1 pp. 105–133
Mandel, Linda Ann and Leon B. Hoshower	Transfer Pricing Policies of Diversified U.S.Based Multinationals	Vol. 22, No. l pp. 51–59
Mann, M. Herschel, Jerry Arnold and William W. Holder	International Reporting Aspects of Segment Disclosure	Vol. 16, No. l pp. 125–35
Maples, Lawrence D. and Ronald E. Hoyt	Accounting for Joint Ventures with the Soviet Bloc and China	Vol. 16, No. l pp. 105–24
Markell, William	Accounting Education - Its Importance in Developing Countries: Israel - A Case Study	Vol. 3, No. 2 pp. 125–33
	A Comparison of Preparation for the Accounting Profession among New Zealand, the United Kingdom, and the United States	Vol. 15, No. 2 pp. 101–14
	Development of Accounting Education and the Accoutning Profession in Third World Countries: Botswana	Vol. 21, No. 1 pp. 99–105
Mauritz, E. Waldo	Observations on Accounting in International Finance	Vol. 5, No. 1 pp. 61–69
Mautz, R. K.	The Direction of Accounting Education	Vol. 2, No. 2 pp. 37–46

McCall, Owen S. and Boris Popoff	The Income and Rate of Return of Farming Enterprises: A New Zealand Case Study	Vol. 23, No. I pp. 105–27
McClure, Malcolm M.	An Overview of Rumanian Accounting	Vol. 19, No. l pp. 131–56
McComb, Desmond	International Accounting Standards and the EEC Harmonization Program: A Conflict of Disparate Objectives	Vol. 17, No. 2 pp. 35–48
	The International Harmonization of Accounting: A Cultural Dimension	Vol. 14, No. 2 pp. 1–16
McKinnon, Jill	Cultural Constraints on Audit Independence in Japan	Vol. 20, No. l pp. 17–43
McKinnon, S. M. and Paul Janell	The International Accounting Standards Committee: A Performance Evaluation	Vol. 19, No. 2 pp. 19–34
McMahon, Terrance J.	Brazil: A Maturing Capital Market Seeks Accelerated Improvements in Accountancy	Vol. 8, No. 1 pp. 77–87
McNally, Graeme M. and Jack. Bailes	Cost and Management Accounting Practices in New Zealand	Vol. 19, No. 2 pp. 59–71
Meek, Gary	The Multiple Earnings Announcements of Non–U.S. Multinational Enter- prises—Implications of Observed Patterns	Vol. 19, No. l pp. 115–30
	Interim Earnings Announcements in the United States by Non-U.S. Multinational Corpo- rations—Responses by the U.S. Securities Market	Vol. 20, No. 2 pp. 1–18
Mensah, Yaw M. and Louis F. Biagioni	The Predictive Ability of Financial Ratios Using Alternative Translation Methods for Foreign- Currency Financial Statements:A Simulation Study	Vol. 16, No. l pp. 221–45
Messier, Jr., William F.	FASB No. 8: Some Implications for MNCs	Vol. 14, No. 2 pp. 101–19
Mielke, David E. and Don E. Giacomino	Cash-Flow Reporting: A Step toward International Harmonization	Vol. 22, No. 2 pp. 143–51
Mintz, Steven M.	Internationalization of the Accounting Curriculum	Vol. 16, No. l pp. 137–51

Miranti, Paul J. and Gray, H. Peter	International Financial State- ment Translation: The Prolem of Real and Monetary Disturbance	Vol. 23, No. 2 pp. 19–31
Mirghani, Mohamed A.	A Framework for a Linkage between Microaccounting and Macroaccounting for Purposes of Development Planning in Developing Countries	Vol. 18, No. 1 pp. 57–68
Moizer, Peter, John Arnold and Eric Noreen	Investment Appraisal Methods of Financial Analysts: A Comparative Study of U.S. and U.K. Practices	Vol. 19, No. 2 pp. 1–18
Moller, George	The Multinational Executive: Patriot or Traitor	Vol. 7, No. 2 pp. 69–75
Mora, Jr., Ricardo E.	The Accounting Profession in Mexico - And Why	Vol. 8, No. 1 pp. 17–24
Morgan, Robert A.	The Multinational Enterprise and Its Accounting Needs	Vol. 3, No. 1 pp. 21–28
Morsicato, Helen G. and Lee H. Radebaugh	Internal Performance Evaluation of Multinational Enterprise Operations	Vol. 15, No. l pp. 77–94
Morsicator, Helen G. and Michael Diamond	An Approach to "Environ-men- talizing" MNE Performance Evaluation Systems	Vol. 16, No. 1 pp. 247–66
Most, Kenneth S.	The French Accounting Experiment	Vol. 7, No. l pp. 15–27
——— and Lucia S. Chang	International Accounting Standards: The Case of European Oil Companies	Vol. 12, No. l pp. 27–43
	An International Comparison of Investor Uses of Financial Statements	Vol. 17, No. 1 pp. 43–60
Mueller, Gerhard G.	Accounting Principles Generally Accepted in the United States Versus Those Generally Accepted Elsewhere	Vol. 3, No. 2 pp. 91–103
	Academic Research in	Vol. 6, No. 1
	International Accounting An International View of	pp. 67–81 Vol. 8, No. I
	Accounting and Disclosure	pp. 117–34
	St. Louis to Munich: The Odyssey of the International Congresses of Accountants	Vol. 15, No. 1 pp. 1–12
Murphy, George J.	Financial Statement Disclosure and Corporate Law: The Canadian Experience	Vol. 15, No. 2 pp. 87–99
M. R. Fizzell, and W. D. Lindsay	Revaluation of Assets in Canada: 1920-36	Vol. 23, No. 2 pp. 33–45
Nair, R. D. and Werner G. Frank	The Harmonization of Inter- national Accounting Standards, 1973–1979	Vol. 17, No. 1 pp. 61–77

Nakajima, Seigo	Economic Growth and	Vol. 9, No. 1
	Corporate Financial Reporting in Japan	pp. 35-41
Nakano, Isao	On Monetary-Sacrifice-Based Depreciation	Vol. 13, No. 2 pp. 41–55
Nance, Jon R. and Roger A. Roemmich	Foreign Currency Translation: An Evaluation	Vol. 18, No. 2 pp. 29-48
	Financial Statement Impact of Foreign Currency Translation Alternatives	Vol. 19, No. I pp. 89–13
Ndubizu, Gordian A.	Accounting Standards and Economic Development: The Third World in Perspective	Vol. 19, No. 2 pp. 181–96
	Management Preferences for Foreign Currency Standards: An Empirical Analysis	Vol. 22, No. 2 pp. 115–30
Needles, Jr., Belverd E.	Implementing a Framework for the International Transfer of Accounting Technology	Vol. 12, No. 1 pp. 45–62
Nehrt, Lee C.	Evaluating the Political Climate for Private Investment with Special Application to Tunisia	Vol. 5, No. 1 pp. 109–22
Neumann, Frederick L.	Career Education in Accounting in the United States: A Current Appraisal	Vol. 9, No. 2 pp. 169–179
Niehus, Rudolph J.	Stock Corporation Law Reform in Germany and the Public Accountant	Vol. 1, No. 2 pp. 25–41
<del></del>	Generally Accepted Auditing Principles in Germany	Vol. 4, No. 2 pp. 113–24
	Harmonized European Economic Community Accounting—A German View of the Draft Directive for Uniform Accounting Rules	Vol. 7, No. 2 pp. 91–125
Ninsuvannakul, Pianchai	Education for Accountancy in Thailand	Vol. 2, No. l pp. 77–114
Nobes, C. W.	Harmonization of Accounting vithin the European Communities: The Fourth Directive on Company Law	Vol. 15, No. 2 pp. 1–16
Noreen, Eric, John Arnold and Peter Moizer	Investment Appraisal Methods of Financial Analysts: A Comparative Study of U.S. and U.K. Practices	Vol. 19, No. 2 pp. 1–18
Norwood, Gyles R., Edward B. Deakin, Charles H. Smith	The Effect of Published Earnings Information on Tokyo Stock Exchange Trading	Vol. 10, No. 1 pp. 123–136
Nwadike, Evaristus C. and Lal C. Jagetia	Accounting Systems in Developing Nations: The Nigerian Experience	Vol. 18, No. 2 pp. 69–81

Obersteiner, Erich	The Management of Liquid Fund Flows Acros National Boundaries	Vol. 11, No. 2 pp. 91–101
Ogan, Pekin	Turkish Accountancy: An Assessment of Its Effectiveness and Recommendations for Improvements	Vol. 14, No. 1 pp. 133–54
Ogundele, Babatunde	The Accounting Profession in Nigeria: An International Perspective	Vol. 5, No. 1 pp. 101–6
Ohno, Kimiyoshi, Hideo Ichikawa, and Atsuyoshi Kodama	Recent Changes in Accounting Standards in Japan	Vol. 11, No. 1 pp. 107–20
Oliga, J. C. and John M. Samuels	Accounting Standards in Developing Countries	Vol. 18, No. 1 pp. 69–88
Ooghe, Hubert and Eric Verbaere	Predicting Business Failure on the Basis of Accounting Data: The Belgian Experience	Vol. 20, No. 2 pp. 19–44
Osiegbu, Patrick I.	The State of Accounting Education in Nigeria	Vol. 22, No. 2 pp. 57–68
Page, John, Paul Hooper and Karen Smith	Accountants' Legal Liablility: An International Comparison	Vol. 20, No. 2 pp. 65–80
Park, Soong	The Use of Foreign Financial Statements for Risk Analysis: An Empirical Test (Korea)	Vol. 20, No. 1 pp. 1–15
Parker, L. D.	Corporate Annual Reports: A Failure to Communicate	Vol. 16, No. 2 pp. 35–48
Pasewark, William R., James T. Godfrey and Cynthia D. Heagy	Impact of Socially Motivated Quality Cost Control Policies on Cost Behavior	Vol. 23, No. 2 pp. 71–83
Pavlock, Ernest J.	Training Accountants for the Future	Vol. 13, No. l pp. 141–58
Pawliczek, Ronald, Louis Corsini, and Arnold K. Weinstein	The Big Eight in Europe	Vol. 13, No. 2 pp. 57–71
Peche, Tadeusz	Instructional Problems in the Modernization of Accounting Theory	Vol. 13, No. 2 pp. 87–104
Peña, Pablo A.	Special Report: A Comparison of the Accounting Professions of Columbia and the United States	Vol. 11, No. 2 pp. 143–77
Pendlebury, Maurice and Rowan Jones	Municipal Disclosure in England: Another Market for Excuses?	Vol. 18, No. 2 pp. 83–93
Pendrill, David	Contrasting Income Treatment of Monetary Items in Recent Accounting Standards in New Zealand, the United Kingdom, and the United States	Vol. 20, No. 2 pp. 139–54

Peyrard, Josette, Alfred Kahl and Ahmed Belkaoui	Information Needs of Financial Analysts: An International Comparison	Vol. 13, No. 1 pp. 19–27
Piper, Andrew G.	Accounting for Overseas Currencies	Vol. 12, No. l pp. 63–90
	A Note on Translation for Interim Accounts	Vol. 15, No. 1 pp. 45–52
Polimeni, Ralph S.	Accounting for Forward Exchange Contracts	Vol. 13, No. 1 pp. 159–68
Pollard, B. M. and G. D. Pound	Accounting Theory and History  —Lessons to be Learned	Vol. 16, No. 2 pp. 99–123
Pomeranz, Felix	International Auditing Standards	Vol. 11, No. 1 pp. 1–13
	Prospects for International Accounting and Auditing Standards - The Transnationals in Governmental Regulations	Vol. 17, No. 1 pp. 7–19
Popoff, Boris	The Price Level Adjustment and Accounting Realism: A Case Study of a New Zealand Company	Vol. 6, No. 2 pp. 15–35
	Some Conceptualizing on the True snd Fair View	Vol.19, No. 1 pp. 43–54
and Owen S. McCall	The Income and Rate of Return of Farming Enterprises: A New Zealand Case Study	Vol. 23, No. 1 pp. 105–27
Porcano, Thomas M.	The Perceived Efficacy of Government Incentives: A Comparative Study of Seven European Community Countries	Vol. 22, No. 1 pp. 135–58
Pound, G. D. and B. M. Pollard	Accounting Theory and History  —Lessons to be Learned	Vol. 16, No. 2 pp. 99–123
Powelson, John P.	National Income Estimates in Latin America	Vol. 3, No. 1 pp. 55–65
Pratt, Denis J. and Stewart A. Leech	Current Cost Accounting in Australia, New Zealand, and the United Kingdom: A Comparative Study	Vol. 13, No. 2 pp. 105–18
Magill and W. G. W.	Asset Revaluations and Inflation in Australia, 1950 to 1975: An Industry Study	Vol. 17, No. 2 pp. 23–34
Pratt, Jamie and Giorgio Behr	Environmental Factors, Transaction Costs, and External Reporting: A Cross- National Comparison	Vol. 22, No. 2 pp. 1–24
Previts, Gary John	On the Subject of Methodology and Models for International Accountancy	Vol. 10, No. 2 pp. 1–12
Prodhan, Bimal K. and Fouad K. AlNajjar	Accounting Research 1976–1985: A Transatlantic Perspective	Vol. 23, No. i pp. 169–86

Purcell III, Thomas J. and James P. Scott	An Analysis of the Feasibility of Harmonizing Financial Reporting Practices between Member Countries of the EEC and the OECD	Vol. 21, No. 2 pp. 109–31
Queenan, John W.	Challenges in International Auditing	Vol. 1, No. 1 pp. 43–51
Qureshi, Mahmood A.	Private Enterprise Accounting and Economic Development in Pakistan	Vol. 9, No. 2 pp. 125–41
Radebaugh, Lee H.	The International Dimension of the Financial Accounting Standards Board: Translation and Disclosure of Foreign Operations	Vol. 10, No. l pp. 55–70
	Environmental Factors Influencing the Development of Accounting Objectives, Standards, and Practices in Peru	Vol. 11, No. l pp. 39–56
and Helen G. Morsicato	Internal Performance Evaluation of Multinational Enterprise Operations	Vol. 15, No. 1 pp. 77–94
Ramanan, Ramachandran, Amitabh Dugar and Daniel T. Simon	The Market for Audit Services in India: An Empirical Examination	Vol. 21, No. 2 pp. 27–35
Raymond, Robert H., M. Zafar Iqbal and Eldon L. Schafer	The Gearing Leverage Adjustment: A Historical and Comparative Analysis	Vol. 18, No. 1 pp. 139–57
Reed, Barbara and Tahirih Foroughi	A Survey of the Present and Desirable International Accounting Topics in Accounting Education	Vol. 23, No. 1 pp. 69–82
Rege, Udayan P., W. John Brennan and W. Harold Silvester	Current Regulatory Practices, Corporate Financial Forecasting, and Takeover Bids	Vol. 18, No. 2 pp. 171–75
Richards, William R.	Auditing U.S. Companies with Operations Abroad	Vol. 12, No. 1 pp. 1–11
Riise, Arne	Norwegian Standards for Annual Reporting Requirements and Chart of Accounts	Vol. 17, No. 2 pp. 103–20
Rivera, Juan M.	Latin American Accounting - A General Perspective	Vol. 5, No. 1 pp. 107–8
	The Financial Function of a U.S. Multinational Company Abroad: A Venezuelan Experience	Vol. 18, No. 1 pp. 129–38
Rivola-Clay, Anna Maria and Timothy S. Doupnik	The Progress of Italian Accounting: Allegro Ma Nontroppo Interim	Vol. 22, No. 2 pp. 87–102

Robb, A. J.	Reports and Their Qualitative Evaluation	Vol. 15, No. 2 pp. 77–86
Roemmich, Roger A. and Jon R. Nance	Foreign Currency Translation: An Evaluation	Vol. 18, No. 2 pp. 29–48
	Financial Statement Impact of Foreign Currency Translation Alternatives	Vol. 19, No. l pp. 89–113
Rosenfield, Paul	Accounting for Foreign Branches and Subsidiaries	Vol. 7, No. 2 pp. 35–44
Rosenzweig, Kenneth and Surendra P. Agrawal	Some Simpler Methods of Accounting for the Effects of Changing Prices	Vol. 19, No. l pp. 157–71
Ross, Ronald S. and Jane O. Burns	Establishing International Transfer Pricing Standards for Tax Audits of Multinational Enterprises	Vol. 17, No. 1 pp. 161–79
Rueschhoff, Norlin G.	U.S. Dollar Based Financial Reporting of Canadian Multinational Corporations	Vol. 8, No. 2 pp. 103–9
	International Accounting and Auditing in the U.S. CPA Examination, 1917–86	Vol. 22, No. 1 pp. 25–32
Ruggles, Nancy and Richard Ruggles	The Evolution and Present State of National Economic Accounting	Vol. 4, No. 1 pp. 1–16
Ruggles, Richard and Nancy Ruggles	The Evolution and Present State of National Economic Accounting	Vol. 4, No. 1 pp. 1–16
Rushinek, Avi and Sara F. Rushinek	Additional Fund Allocation Constraints for Common Stock Investments: An Empirical Analysis of Regional Portfolios in the Common Market and the United State	Vol. 21, No. 2 pp. 69–89
	Multinational Transfer-Pricing Factors: Tax, Custom Duties, Antitrust/Dumping Legis- lation, Inflation, Interest, Competition, Profit/Div- idend, and Financial Reporting	Vol. 23, No. 2 pp. 95–111
Rushinek, Sara F. and Avi Rushinek	Additional Fund Allocation Con- straints for Common Stock Investments: An Empirical Analysis of Regional Portfolios in the Common Market and the United States	Vol. 21, No. 2 pp. 69–89
	Multinational Transfer-Pricing Factors: Tax, Custom Duties, Antitrust/Dumping Legislation, Inflation, Interest, Competition, Profit/Dividend, and Financial Reporting	Vol. 23, No. 2 pp. 95–111

Said, Kamel E. and Jerry A.	Planning and Control in	Vol. 11, No. 2
Funk	Accounting Education: A Model for Subsystem Controls in a Free Market Environment	pp. 103–19
Salas, César A.	Accounting Education and Practice in Spanish Latin America	Vol. 3, No. 1 pp. 67–85
Samuels, John M. and J. C. Oliga	Accounting Standards in Developing Countries	Vol. 18, No. 1 pp. 69–88
Satin, Diane and Mahmoud Abdelsalam	The Impact of Published Annual Financial Reports on Share Prices in Saudi Arabia	Vol. 23, No. 2 pp. 113–24
Satubaldin, Sagandyk	Methods of Analyzing Profits of Industrial Enterprises in the USSR	Vol. 12, No. 1 pp. 91–99
Savoie, Leonard M.	Financial and Accounting Aspects in International Business	Vol. 9, No. 1 pp. 13–22
	International Dimensions of Accounting	Vol. 5, No. 1 pp. 79–84
Schafer, Eldon L., M. Zafar Iqbal and Robert H. Raymond	The Gearing Leverage Adjustment: A Historical and Comparative Analysis	Vol. 18, No. 1 pp. 139–57
Schaller, Howard G.	Thailand: NIDA - An Experiment in Management in the Public and Private Sectors	Vol. 4, No. 1 pp. 137–40
Scheiner, J. H. and G. R. Chesley	The Statement of Changes in Financial Position: An Empirical Investigation of Canadian and U.S. Users in Nonpublic Companies	Vol. 17, No. 2 pp. 49–58
Schiff, J. B.	Management Accounting Practices Statement Promulgation: An International Perspective	Vol. 22, No. 1 pp. 119–34
Schoenfeld, Hanns-Martin	Comments on "International Accounting in an Inflationary Economy"	Vol. 4, No. 1 pp. 165–68
	New German Regulations for the Publication of Financial Statements	Vol. 5, No. 2 pp. 69–88
	Development and Present State of Cost Theory in Germany	Vol. 8, No. 1 pp. 43–65
	International Influences on the Contemporary Accounting Curriculum: International Accounting Instruction at the University of Illinois at Urbana-Champaign	Vol. 10, No. 1 pp. 71–85

	Book Review: Kontrolle und Revision in der multinationalen Unternehmun, Die Überwachun als Führunsmittel internationaler Konzerne by Andre Zünd	Vol. 10, No. 2 pp. 135–39
Schweikart, James A.	Contingency Theory as a Framework for Research in International Accounting	Vol. 21, No. 1 pp. 89–98
	Attitude Measurement and Instrumentation in International Accounting research	Vol. 22, No. 2 pp. 131–41
Scott, George M.	Private Enterprise Accounting in Developing Nations	Vol. 4, No. 1 pp. 51–66
	A Business Economics Foundation for Accounting: The Dutch Experience	Vol. 5, No. 2 pp. 117–31
	Financial Control in Multinational Enterprises - The New Challenge to Accountants	Vol. 7, No. 2 pp. 55–68
<del></del>	Information Systems and Coordination in Multinational Enterprises	Vol. 10, No. 1 pp. 87–105
Scott, James P. and Thomas J. Purcell III	An Analysis of the Feasibility of Harmonizing Financial Reporting Practices between Member Countries of the EEC and the OECD	Vol. 21, No. 2 pp. 109–31
Seidler, Lee J.	Teaching Business Administration Overseas: The Case for the Ugly American	Vol. 4, No. l pp. 145–53
	Nationalism and the International Transfer of Accounting Skills	Vol. 5, No. 1 pp. 35–45
Sempier, Robert N.	The International Federation of Accountants: Operating Procedures and Current Progress	Vol. 15, No. 1 pp. 21–31
Shapiro, Alan C.	Evaluation and Control of Foreign Operations	Vol. 14, No. 1 pp. 83–104
Sharkas, Wajdy	The Effectiveness of the Supreme Audit Bureau in Kuwait in Monitoring Public Expenditures: An Evaluation	Vol. 21, No. 1 pp. 123–42
Sharp, Douglas and Frederick H. Wu	An Empirical Study of Transfer Pricing Practice	Vol. 14, No. 2 pp. 71–99
Shields, Janice Christine	Foreign Language and Accounting Expertise: A Marketable Combination	Vol. 17, No. 1 pp. 133–46
Shinawi, Ahmed Kadir and William F. Crum	The Emergence of Professional Accounting in Saudi Arabia	Vol. 6, No. 2 pp. 103–10

Shoenthal, Edward	Differences in the Characteristics of Certified Public Accountants and Chartered Accountants: An Obstacle to Harmonization	Vol. 23, No. 1 pp. 95–103
Shuaib, Shuaib A.	Accounting Information and the Development Planning Process in Kuwait	Vol. 15, No. 2 pp. 129–41
Shute, John	Comments on Dr. Churchill's Paper on Highway Finance	Vol. 4, No. 1 pp. 111–14
Silvester, W. Harold, W. John Brennan, and Udayan P. Rege	Current Regulatory Practices, Corporate Financial Forecasting, and Takeover Bids	Vol. 18, No. 2 pp. 171–75
Simon, Abraham J.	An Economic and Macroaccounting Framework for Household Non-Market Production and Its Uses: The Output Side	Vol. 12, No. 2 pp. 143–68
	A Macroaccounting Framework for the Value-Added and Saving Side of Household Nonmarket Production	Vol. 13, No. l pp. 93–129
Simon, Daniel T., Ramachandran Ramanan and Amitabh Dugar	The Market for Audit Services in India: An Empirical Examination	Vol. 21, No. 2 pp. 27–35
Sinason, David H.	Executory Contracts in Agency Theory	Vol. 23, No. 2 pp. 137–43
Singh, D. R. and Jag Mohan Ahuja	Corporate Social Reporting in India	Vol. 18, No. 2 pp. 151–69
Singhvi, Surendra S.	Characteristics and Implications of Inadequate Disclosure: A Case Study of India	Vol. 3, No. 2 pp. 29–43
Sinning, Kathleen E. and Hans J. Fykxhoorn	The Independence Issue Concerning German Auditors: A Synthesis	Vol. 16, No. 2 pp. 163–81
Skinner, R. C.	Accounting Information for Decision-Making	Vol. 7, No. 1 pp. 65–78
	Combining LIFO and FIFO	Vol. 10, No. 2 pp. 127–34
	Cost Allocation in Management and Financial Accounting	Vol. 21, No. 2 pp. 91–107
Skomp, Stephen E. and	The Role of Conservatism in Determining the Accounting Lives of Fixed Asets	Vol. 23, No. 2 pp. 1–18
C.W.R. Ward	The Capital Structure Policies of U.K. Companies: A Comparative Study	Vol. 19, No. l pp. 55–64
Skully, Michael T.	Japanese Corporate Structure: Some Factors in Its Development	Vol. 16, No. 2 pp. 67–98

Smith, Charles H.	The Modern System Approach, General System Theory, and Accounting Theory Development in the Age of Synthesis	Vol. 6, No. 2 pp. 59–73
———— Mohamed M. Bait-El-Mal and Martin E. Taylor	The Development of Accounting in Libya	Vol. 8, No. 2 pp. 83–101
Smith, Charles H.,Paul E. Dascher and Robert H. Strawser	Accounting Curriculum Implications of the Multinational Corporation	Vol. 9, No. 1 pp. 81–97
Smith, Charles H., Edward B. Deakin and Gyles R. Norwood	The Effect of Published Earnings Information on Tokyo Stock Exchange Trading	Vol. 10, No. 1 pp. 123–36
Smith, Charles H., and Wesley T. Andrews	A Role for Financial Accounting in National Economic Planning in the United States	Vol. 12, No. 1 pp. 133–45
Smith, Karen, Paul Hooper and John Page	Accountants' Legal Liablility: An International Comparison	Vol. 20, No. 2 pp. 65–80
Snavely, H. Jim and Thomas W. Hall	Translated Financial Statements Can Be Meaningful	Vol. 20, No. l pp. 153–70
Someya, Kyojiro	The Slip Accounting System: Traditional Bookkeeping Procedures in Japan	Vol. 7, No. l pp. 99–114
Sorensen, Jame E. and John J. Willingham	The Behavioral Science Milieu of Accounting	Vol. 7, No. l pp. 49–63
Thomas E. Balke	Reliability and Validity of Accounting Data	Vol. 10, No. 2 pp. 37–46
Standish, Peter E. M.	Accounting Responses to Inflation in the European Economic Community	Vol. 11, No. 1 pp. 167–86
Stanley, Marjorie T. and Stanley B. Block	Accounting and Economic Aspects of SFAS No. 8	Vol. 14, No. 2 pp. 135–55
Strawser, Robert H., Paul E. Dascher and Charles H. Smith	Accounting Curriculum Implications of the Multinational Corporation	Vol. 9, No. 1 pp. 81–97
Summers, Edward L. and James W. Deskins	A Classification Schema of Methods for Reporting Effects of Resource Price Changes (with Technical Appendix)	Vol. 6, No. 1 pp. 101–20
———— and Kung H. Chen	Should Accounting Data Be Single-Valued Measurements?	Vol. 12, No. 2 pp. 109–25
Swoboda, Peter	Comparison of Consolidated Financial Statements in the United States and West Germany	Vol. 1, No. 2 pp. 9–24
Talaga, James A. and Gordian Ndubizu	Accounting and Economic Development: Relationship Among the Paradigms	Vol. 21, No. 2 pp. 55–68
Taylor, Martin E., Mohamed M. Bait-El-Mal and Charles H. Smith	The Development of Accounting in Libya	Vol. 8, No. 2 pp. 83–101

Taylor, Martin E.and Thomas G. Evans	"Bottom Line Compliance" with the IASC: A Comparative Analysis	Vol. 18, No. l pp. 115–28
Taylor, Martin E., Thomas G. Evans and Arthur C. Joy	The Impact of IASC Accounting Standards on Comparability and Consistency of International Accounting Reporting Practices	Vol. 22, No. I Pp. 1–9
Thomas, R. Douglas	The Accountants International Study Group—The First Three Years	Vol. 6, No. 1 pp. 59–65
Tondkar, Rasoul H. and Marc I. Lebow	Accounting in the Soviet Union	Vol. 22, No. 1 pp. 61–79
Treffers, Henk C.	The Changing Nature of the European Accounting Profession	Vol. 3, No. 1 pp. 43–54
Tremblay, Doria and Holzer, H. Peter	Accounting and Economic Development: The Cases of Thailand and Tunisia	Vol. 9, No. 1 pp. 67–80
Tritschler, Charles A.	A Sociological Perspective on Accounting Innovation	Vol. 5, No. 2 pp. 39–67
Trotman, K. T.	An Evaluation of Accounting for Construction Contracts: An International Comparison	Vol. 17, No. 2 pp. 151–66
Turk, Ivan	Recent Professional Statements of Accounting Principles and Ethics in Yugoslavia	Vol. 12, No. 1 pp. 111–20
	Analysis of Efficiency by Means of Interrelated Indicators: A Yugoslav Approach	Vol. 17, No. 2 pp. 89–102
Turley, W. S.	International Harmonization of Accounting: The Contribution of the EEC Fourth Directive on Company Law	Vol. 18, No. 2 pp. 13–27
Tyra, Anita I.	Financial Disclosure Patterns in Four European Countries	Vol. 5, No. 2 pp. 89–101
Vandendries, René	Social Accounting and Its Applications in Peru	Vol. 6, No. 1 pp. 91–99
Vangermeersch, Richard	The Route of the Seventh Directive of the EEC on Consolidated Accounts—Slow, Steady, Studied, and Successful	Vol. 20, No. 2 pp. 103–18
Van Seventer, A.	The Continuity Postulate in the Dutch Theory of Business Income	Vol. 4, No. 2 pp. 1–19
	An Unsettled Problem in the Theory of Replacing Durable Assets: The WemelsfelderTraas Controversy	Vol. 9, No. 2 pp. 45–81

	Replacement Value Theory in Modern Dutch Accounting	Vol. 11, No. 1 pp. 67–94
Vatter, William J.	Progress in the Pursuit of Principles	Vol. 5, No. 1 pp. 1–15
Verbaere, Eric and Hubert Ooghe	Predicting Business Failure on the Basis of Accounting Data: The Belgian Experience	Vol. 20, No. 2 pp. 19–44
Vickery, Don W.	Two Views of Current-Exit Values: Addition and Additivity	Vol. 11, No. 2 pp. 51–57
Violet, William J.	The Development of International Accounting Standards: An Anthropological Perspective	Vol. 18, No. 2 pp. 1–12
	A Philosophical Perspective on the Development of International Accounting Standards	Vol. 19, No. 1 pp. 1–13
Ward, C. W. R. and Stephen E. Skomp	The Capital Structure Policies of U.K. Companies: A Comparative Study	Vol. 19, No. 1 pp. 55–64
Wasley, Robert S.	The Status of Accountancy and of Accounting Practices in New Zealand	Vol. 3, No. 2 pp. 67–89
	The Role of Management Accounting in New Zealand Business	Vol. 10, No. 2 pp. 57–74
Weber, Charles	Income Determination Theory: Some Mathematical and Graphical Approaches	Vol. 2, No. 1 pp. 35–47
Weber, John A.	Keeping Current on New Developments in Accounting	Vol. 7, No. 1 pp. 115–23
Weinstein, Arnold K., Louis Corsini and Ronald Pawliczek	The Big Eight in Europe	Vol. 13, No. 2 pp. 57–71
Weirich, Thomas R., Clarence G. Avery and Henry R. Anderson	International Accounting: Varying Definitions	Vol. 7, No. 1 pp. 79–87
White, Mick, Roger Hopkins and Roger Juchau	Tertiary Education Strategies for Accounting in Developing Societies— The Southwest Pacific as a Case Study	Vol. 21, No. 2 pp. 145–60
Wilkinson, Theodore L.	United States Accounting as Viewed by Accountants of Other Countries	Vol. 1, No. 1 pp. 3–14
Will, Hartmut J.	Computerized Accounting: International Issues	Vol. 16, No. 1 pp. 169–207
Williams, Thomas H. and Charles H. Griffin	MAS and the Expanded Meaning of Accounting Education	Vol. 8, No. 2 pp. 33–43
Willingham, John J. and James E. Sorensen	The Behavioral Science Milieu of Accounting	Vol. 7, No. 1 pp. 49–63

Winjum, James 0.	Income Tax Administration in Great Britain	Vol. 8, No. l pp. 109–16
Wise, Trevor D. and Michael J. Aitken	The Real Objective of the International ccounting Standards Committee	Vol. 20, No. 1 pp. 171–77
Woelfel, Charles J.	Understanding the Multinationals	Vol. 11, No. 2 pp. 133–42
Wolk, Harry I. and Roger W. Briggs	Accounting Research, Professors, and Practitioners: A Perspective	Vol. 10, No. 2 pp. 47–56
Wong-Boren, Adrian	Important Events in the Development of the Accounting Profession in Mexico	Vol. 23, No. l pp. 23–46
——— and Andrew H. Barnett	Mexican Market Efficiency: A Study of the Information Content of Accounting Numbers	Vol. 20, No. 1 pp. 45–70
Wong-Boren, Adrianand Chee W. Chow	Audit Firm Size and Audit Quality: Some Evidence from Mexico	Vol. 21, No. 2 pp. 1–25
Wonnacott, Ronald	U.S. Investment and the Recipient Country	Vol. 7, No. 2 pp. 45–54
Wright, F. K.	The Valuation of Tax- Depreciable Assets	Vol. 8, No. 2 pp. 45–57
Wright, William	An Empirical Study of the Professional Socialization of Accounting Students	Vol. 13, No. 1 pp. 53–76
Wu, Frederick H. and Donald W. Hackett	U.S. Public Accounting Firms:	Vol. 12, No. 2 pp. 81–91
Wu, Frederick H. and Douglas Sharp	An Empirical Study An Empirical Study of Transfer Pricing Practice	Vol. 14, No. 2 pp. 71–99
Wyman, Harold E. and Vinod B. Bavishi	Foreign Operations Disclosures by U.SBased Multinational Corporations: Are They Adequate?	Vol. 16, No. I pp. 153–68
Yagil, Joseph, Ben Amoako- Adu, and Jeffrey Kantor	Capital Cost Allowance (Depreciation) and Capital Budgeting in Canada	Vol. 21, No. 2 pp. 47–54
Yamaji, Hidetoshi	Collective Bargaining and Accounting Disclosure: An Inquiry into the Changes in Accounting Policy	Vol. 22, No. I pp. 11–23
Yap, Teoh Hai and Ferdinand A. Gul	The Effects of Combined Audit and Management Services on Public Perception of Auditor Independence in Developing Countries: The Malaysian Case	Vol. 20, No. 1 pp. 95–107
Yavas, Ugur and Adnan Abdeen	Current Status of Accounting Education in Saudi Arabia	Vol. 20, No. 2 pp. 155–73

Yu, S. C.	Is the New U.S. Budget a More Understandable Document?	Vol. 3, No. 2 pp 45–66
	A Reexamination of the Going Concern Postulate	Vol. 6, No. 2 pp. 37–58
	The Several Mode of Normative Accounting Thought: A Critical Examination	Vol. 9, No. 2 pp. 83–104
Zappala, Frederick J.	The Current State of the Accounting Profession in Italy	Vol. 8, No. 2 pp. 111–21
Zeff, Stephen A.	Comments on the NIDA Program	Vol. 4, No. 1 pp. 141–44
Zéghal, Daniel and Sadrudin A. Ahmed	Industry Segment Identification and Social Responsibility Information Disclosure in Selected Canadian Companies	Vol. 22, No. 2 pp. 153–67
Ziebart, David A.	Exchange Rates and Purchasing Power Parity: Evidence Regarding the Failure of SFAS No. 52 to Consider Exchange Risk in HyperInflationary Countries	Vol. 21, No. 1 pp. 9–51
Zieha, Eugene L., Orapin Duangploy and Dahli Gray	SFAS No. 52 and the Statement of Changes in Financial Position: A Survey and Proposal for Change	Vol. 22, No. 2 pp. 25–40
Zimmerman, Vernon K.	The Long Shadow of a Scholar	Vol. 2, No. 2 pp. 1–20
and Karl Käfer	Notes on the Evolution of the Statement of Sources and Applications of Funds	Vol. 2, No. 2 pp. 89–121

## Order Form Publications of the Center for International Education and Research in Accounting

	of Accounting for \$395.00.
	Please send me the following Center publications (listed on
	the back of this page):
_	
	Payment is enclosed.
	Please bill; service charge: USA, \$1.50; other countries, \$2.00
Na	Please send me the following Center publications (listed on the back of this page):  Payment is enclosed.  Please bill; service charge: USA, \$1.50; other countries, \$2.00
۸d	drace
Au	

HE INTERNATIONAL JOURNAL OF ACCOUNTING EDUCATION AND RESEARCH*	
Volumes 1 through 23 (1965-1980) (2 issues per year)	
Special price for 23 volumes (a \$575.00 value)	\$395.00
MONOGRAPHS	
1 A Statement of Basic Accounting Postulates and Principles (English or Spa	nish) 2.00
2 Theory of Accounts in Double-Entry Bookkeeping, Karl Käfer	10.00
3 The Evolution of Direct Costing, Charles Weber	10.00
4 The Nature and Stages of Accounting Development in Latin	
America, Edward L. Elliott	10.00
5 Input-Output Analysis and Its Application to Business Accounting, Shawki	Farag10.00
6 The Role of Accounting in the Economic Development of	Ü
England 1500-1750, James O. Winjum	10.00
7 Accounting Research 1960-70: A Critical Evaluation, ed. N. Dopuch and	
L. Revsine	10.00
8 Cost Terminology and Cost Theory: A Study of Its Development and Present	State in
Central Europe, H.M. Schoenfeld	10.00
9 The Pagatoric Theory of Financial Income Determination, Erich Kosiol	10.00
10aAccounting for Common Costs, M.C. Wells	10.00
b A Bibliography of Cost Accounting: Its Origins and Development	
to 1914, M.C. Wells	10.00
Price for both volumes	15.00
11 Accounting in the Golden Age of Greece, George J. Costouros	10.00
PROCEEDINGS OF SPECIAL INTERNATIONAL SEMINARS	
977 The Multinational Corporation: Accounting and Social Implications	10.00
978 The Impact of Inflation on Accounting: A Global View	10.00
983 Managerial Accounting: An Analysis of Current International Application	ns 10.00
984 Recent Accounting and Economic Developments in the Middle East	10.00
985 Recent Accounting and Economic Developments in Western Europe	10.00
986 Recent Accounting and Economic Developments in the Far East	10.00
987 Contemporary International Accounting Education Standards	10.00
988 Changing International Financial Markets:	
The Impact on Accounting	10.00
989 Ethical Considerations in the Contemporary Practice of	
International Accounting	10.00
CONTEMPORARY ISSUES IN INTERNATIONAL ACCOUNTING: OC	CASIONA
PAPERS	C 10101171
1 Status of Social Reporting in Selected Countries (Austria,	
France, Japan, Poland, Switzerland, West Germany), Estes,	~ ~ ~
Jaruga, Rey, Schoenfeld et al.	5.00
WRITTEN CONTRIBUTIONS OF SELECTED ACCOUNTING PRACTIT	IONERS
Volume 1, Ralph S. Johns	10.00
Volume 2, Paul Grady	10.00
Volume 3, Andre Barr	15.00
volume 3, Andre Darr	15.00
Volumes 1-23 are available from The Center for International	Education
and Research in Accounting, University of Illinois at Urbana-C	
320 Commerce and Business Administration West — Box 109, C	
Ilinois 68120-6271, USA	P8*

Illinois 68120-6271, USA

<sup>\*</sup>Beginning with Volume 24, issues are available from Springer Verlag, 8 Alexandra Road, Wimbledon, London SW19 7JZ, England, United Kingdom















